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No. 1.}

CALCUTTA, SATURDAY, JANUARY 5, 1889.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Calcutta, the 31st December, 1888.

No. 520.—The services of Lieutenant F. P. Young, 13th Bengal Infantry, are placed at the disposal of the Government of the Punjab for employment in the Punjab Commission.

The 3rd January, 1889.

No. 2.—The services of Mr. P. C. Lyon, B.C.S., Assistant Commissioner, Assam, are placed at the disposal of the Government of Bengal.

No. 3.—The services of Mr. F. C. Harrison, B.C.S., Officiating Joint Magistrate and Deputy Collector, Tajpore, Durbhunga, are placed at the disposal of the Chief Commissioner of Assam.

No. 6.—With reference to Home Department Notification No. 38, dated the 24th April, 1888, the period of the deputation of Captain G. F. N. Tinley, 1st Bombay Lancers, on special duty in Upper Burma, is extended to the 31st May, 1890.

No. 10.—Mr. W. Irvine is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 31st December, 1888.

MEDICAL.

The 4th January, 1889.

No. 9.—The services of Surgeon F. F. Perry, Officiating Ophthalmic Surgeon and Professor of Ophthalmic Surgery, Calcutta Medical College, are replaced at the disposal of the Government of the Punjab, with effect from the 1st December, 1888.

JUDICIAL.

The 2nd January, 1889.

No. 1.—The Hon'ble J. O'Kinealy, a Judge of the High Court of Judicature at Fort William in Bengal, has obtained furlough from the 21st February, 1889, or whatever later day he may avail himself of it, to and including 8th September, 1889, together with the usual subsidiary leave.

A. P. MACDONNELL,

Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATIONS.—EMIGRATION.

Calcutta, the 31st December, 1888.

No. 239—25-9 E.—The following draft of a proposed addition to Rule 150 of the Rules under the Indian Emigration Act, XXI of 1883, is published under Section 81(1) of the Act for the information of persons likely to be affected thereby, and notice is hereby given under that section that the draft will be taken into consideration by the Governor-General in Council on the 1st February, 1889.

2. Any objection or suggestion which may be made by any person with respect to the draft before that date will be received and considered by the Governor-General in Council.

Draft of proposed addition.

To Rule 150 (page 66) of the Rules, and before the words "No encroachment shall be allowed, &c.," insert the following:—

"Every emigrant ship shall have a clear airing space on the upper deck of at least four square feet for each statute adult carried in the between decks."

W. R. LAWRENCE,

Under-Secretary to the Government of India.

GENERAL.

The 4th January, 1889.

No. 5—9-1 G.—Sir Edward Buck, C.S., returned from the privilege leave granted to him in Notification No. 1225—95-2, dated the 18th October last, and assumed charge of the office of Secretary to the Government of India in the Revenue and Agricultural Department on the forenoon of the 27th December, 1888, on which date Mr. W. R. Lawrence reverted to his appointment as Under-Secretary to the Government of India in that Department.

No. 6—9-2 G.—The services of Mr. H. W. C. Carnduff, B.C.S., Officiating Under-Secretary to the Government of India, in the Revenue and Agricultural Department, are replaced at the disposal of the Government of Bengal, with effect from the forenoon of the 27th December, 1888.

SURVEYS.

The 4th January, 1889.

No. 3—2-2 S.—The services of Lieutenant W. H. Pollen, R.E., Officiating Deputy Superintendent, 4th grade, Survey of India Department, are placed at the disposal of the Military Department, with effect from the date on which he may enter upon his duties in connection with the Lushai Expeditionary Force.

FORESTS.

The 4th January, 1889.

No. 5 F.—Consequent on the return from privilege leave of Mr. H. C. Hill, Conservator of Forests, 2nd grade, Upper Burma, the following reversions will take effect from 5th December, 1888:—

Mr. E. P. Popert, Officiating Conservator, 2nd grade, Pegu Circle, Burma,—to Conservator, 3rd grade.

Mr. J. W. Oliver, Officiating Conservator, 3rd grade, Upper Burma,—to Officiating Deputy Conservator, 1st grade, Burma.

Mr. R. H. M. Ellis, Officiating Deputy Conservator, 1st grade, Bengal,—to Deputy Conservator, 2nd grade.

No. 8 F.—Consequent on the return from privilege leave of Major C. T. Bingham, B.S.C., Deputy Conservator of Forests, 1st grade Burma, Mr. J. W. Oliver, Officiating Deputy Conservator, 1st grade, Burma, will revert to his substantive appointment of Deputy Conservator, 2nd grade, with effect from the 13th December, 1888.

E. C. BUCK,

Secretary to the Government of India.

STAR OF INDIA.

NOTIFICATION.

Fort William, the 1st January, 1889.

No. 1 S.I.

His Excellency the Grand Master of the Most Exalted Order of the Star of India is pleased to announce that Her Majesty the Queen and Empress of India has been graciously pleased to make the following appointments to the said Order:—

To be Knights Commanders.

The Hon'ble DAVID MILLER BARBOUR, C.S.I., Bengal Civil Service, Ordinary Member of the Council of the Governor-General.

Nawab MUHAMMAD AKRAM KHAN, C.S.I., Chief of Amb, in the Hazara District of the Punjab.

To be Companions.

The Hon'ble ANDREW RICHARD SCOBLE, Q.C., Ordinary Member of the Council of the Governor-General.

GEORGE DOUGLAS BURGESS, Esq., Bengal Civil Service, Commissioner, Northern Division of Upper Burma.

By Order of the Grand Master,

W. J. CUNINGHAM,

for Secretary to the Most Exalted Order
of the Star of India.

INDIAN EMPIRE.

NOTIFICATION.

Fort William, the 1st January, 1889.

No. 1 I.E.

His Excellency the Grand Master of the Most Eminent Order of the Indian Empire is pleased to announce that Her Majesty the Queen and Empress of India has been graciously pleased to make the following appointments to the said Order:—

To be Knights Commanders.

HENRY MORTIMER DURAND, Esq., C.S.I., Bengal Civil Service, Secretary to the Government of India in the Foreign Department.

Maharaja KRISHNA PRATAP SAHAI Bahadur, of Hatwa, in Bengal.

ARTHUR GEORGE MACPHERSON, Esq., Judicial and Public Secretary, India Office, London.

WILLIAM MARKBY, Esq., late Puisne Judge of the Calcutta High Court.

HENRY STUART CUNNINGHAM, Esq., late Puisne Judge of the Calcutta High Court.

To be Companions.

Lieutenant-Colonel EDWIN HENRY HAYTER COLLEN, Bengal Staff Corps, Secretary to the Government of India in the Military Department.

The Hon'ble S. SUBRAMANIYA AIYAR, Rai Bahadur, Additional Member of the Council of the Governor of Fort St. George for making Laws and Regulations.

EDWIN FELIX THOMAS ATKINSON, Esq., Bengal Civil Service, Accountant General of Bengal.

Captain JOHN HEXT, Royal Navy, A.D.C., Director of Marine under the Government of India.

RAMKRISHNA GOPAL BHANDARKAR, Professor of Oriental Languages in the Deccan College, Poona.

Lieutenant-Colonel WILLIAM BRERETON HUDSON, Commandant of the Behar Light Horse.

Surgeon-Major JOHN FINDLAY, M.B., Army Medical Department, late Surgeon to the Viceroy.

Saiyid MIHRBAN ALI, Honorary Magistrate of Thana Gulaothi, in the Bulandshahr District of the North-Western Provinces.

HENRY JOSIAH WHYMPER, Esq., Manager of the Murree Brewery Company.

Raja SUDHAL DEO, Feudatory Chief of Bamra, in the Central Provinces.

FREDERICK WILLIAM STEVENS, Esq., Associate of the Institution of Civil Engineers.

Babu PRATAP CHANDRA RAI, of Calcutta.

ARTHUR WALLIS PAUL, Esq., Bengal Civil Service, Deputy Commissioner of Darjiling.

By Order of the Grand Master,

W. J. CUNINGHAM,

for Secretary to the Most Eminent Order
of the Indian Empire.

FOREIGN DEPARTMENT.**NOTIFICATIONS.**

Fort William, the 1st January, 1889.

No. 1 I.

His Excellency the Viceroy and Governor-General is pleased to confer upon Lieutenant-Colonel His Highness Maharao Raja Sawai Mangal Singh Bahadur, G.C.S.I., of Alwar, the title of Maharaja as an hereditary distinction.

No. 2 I.

His Excellency the Viceroy and Governor-General is pleased to confer upon His Highness Rao Kesri Singh Bahadur, of Serohi, the title of Maharao as an hereditary distinction.

No. 3 I.

His Excellency the Viceroy and Governor-General is pleased to confer upon Kumar Baikunth Nath Dey, of Balasore, the title of Raja Bahadur as a personal distinction.

No. 4 I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Raja as a personal distinction upon—

Rai Boidyo Nath Pundit Bahadur, Zemindar of Darpan, in the Cuttack District.

Babu Shashi Shakhareswar Roy, Zemindar of Tahirpur, in the Rajshahye District.

Tendook Pulger, of Karmie, Honorary Magistrate in the Darjiling District.

Rai Bahadur Seth Gokuldass, of Jubbulpore.

No. 5 I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Shams-ul-ulama as a personal distinction upon—

Dastur Dr. Peshotam Behramji Sanjana, Principal of the Sir Jamsetji Zend and Pehlvi Madrassa, in Bombay.

Maulvi Syed Wahedoodeen, Khan Bahadur, of Patna.

No. 6 I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Bahadur as a personal distinction upon—

Khan Sahib Ruttanji Beganji, of the Commissariat Department in Bombay.

Senior Apothecary Shaik Amir, Assistant to the Surgeon to His Excellency the Governor of Bombay.

Sardar Sultan Ibrahim, Saddozai, Extra Assistant Commissioner in the Peshawar District.

Mir Rasul Baksh, Raisani, of Sarawan, in Baluchistan.

Muhammad Ghias-ud-din, Inspector in the Department for the Suppression of Thuggee and Dacoity.

No. 7 I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Bahadur as a personal distinction upon—

Rao Sahib Ramchandra Trimbak Acharya, District Government Pleader and Public Prosecutor in the Thana District of the Bombay Presidency.

Rao Sahib Alumal Trikamdas Bhojvani, B.A., Deputy Educational Inspector at Karachi.

A. V. Nara Singa Rao, F.R.A.S., of the Vizagapatam District of the Madras Presidency.

N. Siva Rao, Pleader, Municipal Councillor at Mangalore in the Madras Presidency.

P. Puranya Pantalu, Huzur Sarishtadar of Vizagapatam and temporarily Deputy Collector of Bellary in the Madras Presidency.

Salem Ramaswami Modaliyar, M.A., B.L., Municipal Commissioner at Madras.

Rao Yado Rao Pande, Honorary Magistrate of Bhandara, in the Central Provinces.

Thakur Gobind Singh, of Jaipur, in Rajputana.

No. 8 I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Bahadur as a personal distinction upon—

Babu Ram Pershad, late Subordinate Judge of Patna.

Babu Gopal Chunder Mookerjee, Honorary Assistant Examiner in the Public Works Department of the Government of Bengal.

Assistant-Surgeon Tara Prosunno Roy, Additional Chemical Examiner to Government and Assistant Professor of Chemistry in the Medical College at Calcutta.

Babu Komola Pati Ghosal, late First Grade Inspector of Police in the Lower Provinces of Bengal.

Babu Premchand Boral, Municipal Commissioner, Honorary Magistrate and Justice of the Peace for the Town of Calcutta.

Babu Umakant Dass, Assistant Political Agent of Hill Tipperah.

No. 9 I.

His Excellency the Viceroy and Governor-General is pleased to confer upon Sardar Ratan Singh, District Superintendent of Police in the Central Provinces, the title of Sardar Bahadur as a personal distinction.

No. 10 I.

His Excellency the Viceroy and Governor-General is pleased to confer upon Cowasji Hormusji Dada Charji, Contractor at Aden, the title of Khan Sahib as a personal distinction.

No. 11 I.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Sahib as a personal distinction upon—

Lallubhai Kasandas, late Naib Subah under the Baroda Darbar.

Seth Askaran, Honorary Magistrate of Raipur, in the Central Provinces.

No. 1 E.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Kyet thaye zaung shwe Salwè ya Min as a personal distinction upon—

Maung Gale, Extra Assistant Commissioner in the Tavoy District.

Maung Ne Dun, Municipal Commissioner and Honorary Magistrate in Prome.

Yin Wei Shang, of Mandalay.

No. 2 E.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Thuye gaung ngwe Da ya Min as a personal distinction upon—

Maung San Ya, Myook of Salin, in the Minbu District.

Maung Tun Hla, Head Constable of Police in the Myingyan district.

No. 3 E.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Ahmudan gaung Tazeik ya Min as a personal distinction upon—

Maung Hle, Honorary Magistrate and Municipal Commissioner in Moulmein.

Maung Tha Dun, Municipal Commissioner in Mergui.

Maung Pe, Wun of Myadaung.

Maung Sa, Myook of Uyu, in the Upper Chindwin District.

Maung Bya Gale, Karen elder, of Pegu.

W. J. CUNINGHAM,

for Secretary to the Government of India.

The 31st December, 1888.

No. 2433-G.—Mr. D. E. McCracken is appointed to officiate, in addition to his other duties, as a Resident of the 2nd class, and as General Superintendent of Operations for the Suppression of Thagi and Dakaiti, with effect from the date of assuming charge, and during the absence on privilege leave of Colonel P. D. Henderson, C.S.I., or until further orders.

The 2nd January, 1889.

No. 3-G.—Mr. J. A. Crawford, Junior Under-Secretary to the Government of India in the Foreign Department, is appointed to officiate as a Political Agent of the 2nd class, and is posted as First Assistant to the Governor-General's Agent in Baluchistan, with effect from the date of assuming charge.

The 3rd January, 1889.

No. 9-G.—The services of Surgeon-Major C. W. Owen, C.M.G., C.I.E., are placed at the disposal of the Military Department, with effect from the date on which he may relinquish charge of his duties as Officiating Agency Surgeon in Baluchistan.

No. 11-G.—Surgeon A. W. D. Leahy, Officiating Agency Surgeon in Baghelkhand, is appointed to officiate as Agency Surgeon in Baluchistan, with effect from the date of assuming charge, *vice* Surgeon-Major C. W. Owen, C.M.G., C.I.E., and during the absence on furlough of Surgeon-Major J. C. Fullerton, M.B., or until further orders.

No. 13-G.—Surgeon R. Shore, M.D., is re-appointed to officiate as Medical Officer of the Kotah and Jhalrapatan Agencies, with effect from the date on which he may relinquish charge of his duties as Officiating Medical Officer of the Deoli Irregular Force, and of the Haraoti and Tonk Political Agency, and until further orders.

No. 15-G.—Surgeon G. H. D. Gimlette, M.D., Residency Surgeon, Nepal, and Officiating Medical Officer of the 1st Regiment, Central India Horse, and of the Goona Political Agency, is appointed to officiate as Medical Officer of the Deoli Irregular Force, and of the Haraoti and Tonk Political Agency, with effect from the

date of assuming charge, *vice* Surgeon R. Shore, M.D., and during the absence on furlough of Surgeon H. N. V. Harington, or until further orders.

No. 18-G.—Mr. E. Marshall is appointed to be an Extra Assistant Commissioner of the 5th class, in the Hyderabad Assigned Districts, with effect from the 8th December, 1888, *vice* Mr. H. S. King, transferred to Quetta as Treasury Officer.

No. 20-G.—The following promotions are made in the Merwara Battalion, with effect from the 24th November, 1888:—

Jemadar Pitha, to be Subadar, *vice* Ram Lal, invalided.

Jemadar Baga, to be Subadar, *vice* Bhaira, invalided.

Havildar Azima, to be Jemadar, *vice* Pitha, promoted.

Havildar Gaina, to be Jemadar, *vice* Bagal, promoted.

No. 24-I.—The services of Colonel H. C. E. Ward, C.I.E., Deputy Commissioner of the 1st class in the Central Provinces, are replaced at the disposal of the Chief Commissioner of the Central Provinces, with effect from the 26th December, 1888.

The 4th January, 1889.

No. 34-I.—In exercise of the powers conferred by section 28 of Act III of 1880, as extended to the Sipri Cantonment, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to invest Lieutenant E. W. Richards, of the 39th Bengal Infantry, with power to try breaches of any rules or regulations made under section 25 of the said Act, within the limits of the Sipri Cantonment, with effect from the 20th October, 1888.

No. 37-I.—Lieutenant E. W. Richards, of the 39th Bengal Infantry, is vested with the powers of a Magistrate of the 3rd class as described in sections 32 and 33 of the Code of Criminal Procedure, to be exercised within the limits of the Sipri Cantonment, with effect from the 20th October, 1888.

W. J. CUNINGHAM,

Under-Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

Calcutta, the 1st January, 1889.

No. 13.

ACCOUNTS AND FINANCE.

LOANS AND ADVANCES.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read—

Despatch from the Secretary of State for India, No. 200, dated the 28th July 1887, suggesting that the system under which in the United Kingdom advances are made by the Government for local works might with some modification be introduced in India.

Resolution in this Department, No. 2169, dated 26th April 1888.

Despatch to Secretary of State, No. 194, dated 21st July 1888.

Despatch from Secretary of State, No. 248, dated 27th September 1888.

OBSERVATIONS.—In Resolution in this Department, No. 2169, dated 26th April 1888, the question of associating Local Governments more immediately

with the granting of loans from public funds for local purposes was discussed.

It was said—

2. The result of the present Indian system is that while all these loans and advances are made either by, or by the advice of, the Local Governments, those Governments are not directly interested in the financial result further than seeing that the security is adequate, and that the amount of the loan is ultimately recovered, as all loan and advance transactions take place on the Imperial accounts. If a loan or advance is irrecoverable, it is charged off as Provincial Expenditure; but as regards the punctual and complete realisation of interest, the Provincial Governments are not financially concerned.
3. With a view, therefore, to improve the present system by more directly connecting the interests of the Local Governments with the success of the local loan transactions, and to carry out the wishes of Her Majesty's Government as far as possible, the Governor General in Council desires to extend the system of Provincial finance, so as to entrust the entire control of these loans and advances to Local Governments. The manner in which it is proposed to give effect to this proposal is as follows.
4. It is proposed to place at the disposal of each Provincial Government an advance and loan account. The principles and restrictions to be kept in view by Provincial Governments in making advances and loans from the credits afforded them should be the same as those already laid down by this Department in the orders issued from time to time. Their general effect is summarised in Chapter 7 of the Civil Account Code.
5. On the sum so credited the Local Government would pay to Imperial Revenues interest at 4 per cent. a year, and would receive all interest realised from the borrowers as an asset of Provincial Revenues. Such additional credits to the Local Loan Account as might be found necessary would be made from time to time, and, as now, Provincial Revenues would be charged with all irrecoverable loans and advances.

* * * * *

9. It is not intended to include in these arrangements the loans to Presidency Corporations, but the following are included:—

- I.—Advances to cultivators under various Acts, such as the Land Improvement Loans Act, 1853, or the Agriculturists Act, 1884, or on occasions of calamity for purchase of seed, cattle, &c., or for famine relief, or to tenants on Government estates. For each of these purposes Local Governments have powers of sanction as defined in Rules 5, 7, and 7(a) of Chapter 7 of the Civil Account Code.
- II.—For Survey operations, such as for erecting boundary marks or for other Survey expenditure recoverable from landholders or cultivators.
- III.—Under special laws not coming within class (1), such as the Jhansi Encumbered Estates Act, or the Bengal Drainage and Embankment Act.
- IV.—To landholders and notabilities apart from the provisions of any law.
- V.—Advances of special Revenue Departments, such as Excise and Salt.

2. The opinions of Local Governments were invited on these proposals. These have been received and are uniformly favourable, explanations on matters of detail being only required in some cases.

3. The discussion which resulted in the issue of these orders involved the reconsideration of the policy under which it was decided to discontinue the practice of making loans from public funds to Municipal and other public Corporations. The views of the Government of India are expressed in the following paragraphs of the Despatch to the Secretary of State for India read above:—

3. It may be stated that up till 1876 loans were pretty freely made from public funds to Municipalities and other public Corporations for works of proved public utility and convenience. In 1876 the embarrassment caused by the sudden fall in the gold value of silver necessitated the adoption of measures of economy and retrenchment. Among other things, it was directed that since the means at the disposal of the Government of India for granting loans to Municipal and other Corporations and to Native States were likely to be limited so long as silver did not recover in value, no application for such loans should be made or forwarded by any Government officer except for purposes which would not admit of postponement (Financial Resolution No. 1967, dated 31st July 1876).
4. Following the principle enunciated in the Resolution of 1876, and in view of the increasing demands upon the Imperial Treasury for the capital cost of State works, the Government of India published a further explanation of its position

and intentions in paragraph 30 of the Financial Statement for 1879-80 in the following terms :

There has been a change in the policy of the Government as respects loans to Municipalities and other Corporations. For some years past these bodies have borrowed all the money which they have required from the public treasury, which could afford to lend them money rather more cheaply than they could obtain it in the open market. This plan had this advantage, that the Registered Public Debt of India represented substantially the whole debt of the country, including the debts of these Corporations. But the demands upon the Imperial Treasury for the capital cost of State works are now so considerable compared with the limits of its resources, that the Government can no longer afford to extend this aid to these independent bodies; and they will henceforth be generally left to borrow in the open market for themselves, always under strict State supervision. The Government is, however, still pledged to some loans to these bodies which are in course of expenditure; and it cannot always thus throw Native States or the smaller Municipalities in the interior upon their own resources.

5. The operation of the principles thus announced was slightly relaxed by a Resolution, No. 2448, dated 28th August 1879, which permitted the several Local Governments and Administrations to make small loans to rural Municipalities without reference to the Government of India on the conditions (i) that the amount of each loan did not exceed Rs. 5,000; and (ii) that the total amount of such loans sanctioned in a year was not to exceed Rs. 25,000 in the case of the Local Governments, and Rs. 10,000 in case of Local Administrations.
6. This policy has since been adhered to, except in very special cases. Successive Secretaries of State have declared in favour of it, and have been unwilling to sanction a departure from it even in special cases.
7. Experience has, however, shown that its rigid adoption has operated very unfavourably in delaying and preventing sanitary improvement and reform. It has been found that local bodies cannot raise money in the market except upon extravagant terms, and Municipalities and other Corporations have in several cases found it necessary in consequence to abandon or indefinitely postpone well-considered schemes of drainage and water-supply. We have accordingly cordially accepted the invitation in paragraph 5 of Your Lordship's Despatch No. 246, dated 15th September 1887, to reconsider the question.
8. The enclosed Resolution, to which we have already invited Your Lordship's attention in paragraph 2, will explain that in future all loans of public money will be made on the guarantee and responsibility of Local Governments. It is obvious that under such conditions—where the responsibility for securing the punctual payment of interest and repayment of the principal devolves on Local Governments—loans will not be granted on insufficient security, or in cases where the public character of the necessity for them is not fully established. It was not the object of the policy adopted in 1876 to impede sanitary reforms in the smaller Municipalities, though it would now appear that this has been the result. As between a policy which has the practical effect of forbidding public Corporations to adopt methods of sanitary reform and the extended guarantee of the Government which is necessary to enable them to do so, there is, we submit, little room for difference of opinion. One objection to making these loans from public funds—namely, that it necessarily involved an extension of the borrowing or at least of the guarantee of Government, and thereby affected our credit—we hope to minimise by limiting the funds available for these purposes to a sum which will not appreciably raise the price at which we can borrow money.
9. We do not propose at present to adopt the policy of lending to the Presidency Corporations, as they have a public credit of their own, and they may very well continue to borrow in ordinary cases in the open market.
10. The position of the mofussil Municipalities is, however, essentially different, for practically the loan market is closed to them. If they can borrow at all, they can only do so at excessive rates of interest. We accordingly propose to change our present policy in respect of them, and to authorise Local Governments to grant loans to them in future, the three following conditions being strictly adhered to :—
 - 1st.—Loans to be granted only for works in which the Government, apart from mere local interest, has a general interest, such as drainage and water-works, and not to be granted for works of purely local interest, or works which are conveniences but not necessities, such as roads, bridges, market places, town halls, and the like.
 - 2nd.—A loan to be repaid within as short a period as possible, not exceeding 30 years in any case, or 20 years except under very special circumstances, and with special sanction.
 - 3rd.—A local body, having borrowed from Government, not to borrow from any other source so long as a part of its debt to Government is still outstanding.
11. We accordingly ask Your Lordship's permission to provide, if we adopt the policy of placing loan accounts at the disposal of Local Governments, for the loan of public money to the Municipalities described on the guarantee of the Local Government concerned.

4. These proposals met with the approval of the Secretary of State, who replied in the following terms :—

6. To the general policy thus described I give my cordial approval as being one calculated to facilitate the development of the smaller towns and districts without adding to the charges falling on the Imperial Revenues.

7. The expression in the 11th paragraph of your letter that the money will be lent to the Municipalities on the guarantee of the Local Government, I understand to refer to the arrangements between the Imperial and the Local Governments, and between the latter and those who borrow from them. The money for the purpose can only be raised on the credit of the Government of India, as was pointed out in Lord Cranbrook's Despatch, dated the 31st of July 1878, No. 267, as part of the general scheme of providing the funds needed for the year.

8. It is therefore essential that the total amount to be placed in any year at the credit of the several Local Governments shall not exceed that which you can afford to advance without undue interference with the other objects for which funds may have to be supplied from the balances in India, supplemented by such loans as can be raised without inconvenience in the local market. * * *

9. There appears to me to be some fear that difficulty may arise from the third condition prescribed by your Government, and it will be necessary to provide that a municipal body may only borrow from other sources after having obtained the permission of the Local Governments, which would not be granted unless it were clearly shown that the payment of the interest and repayment of the principal of the loan from the Government had been duly secured.

RESOLUTION.—The Governor General in Council accordingly proposes to introduce the system under which local loans will be made from resources at the disposal of Local Governments, with effect from the 1st April 1888, and has prescribed the following rules for giving effect to it.

1. Advances and loans may be made by Local Governments and Administrations for any of the purposes enumerated below, within the limits or on the conditions defined hereafter, without reference to the Government of India :—

I.—Advances to cultivators under various Acts, such as the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884.

II.—Advances under special laws not coming within class (I), such as the Jhansi Encumbered Estates Act, or the Bengal Drainage and Embankment Act.

III.—Loans to landholders and notabilities apart from the provisions of any law.

IV.—Loans to Municipal and other public Corporations (other than Presidency Corporations) for works of public utility and convenience.

2. These rules do not affect the procedure prescribed by rules under the several Acts of the Legislature for making applications for such loans or the conditions under which they may be sanctioned. The rules under the Local Authorities Loans Act, 1879, are made by the Governor General in Council. Those rules have been modified by notifications No. 15 and No. 16 of this date so as to transfer, except in special cases, the responsibility of deciding whether a loan should or should not be made, from the Governor General in Council to Local Governments. Local Governments should similarly take steps to revise the rules under the Land Improvement, Agriculturists' Loans, and other Acts, so as to bring them into harmony with the system now introduced.

3. Existing loans to District and Local Boards are to be included in these arrangements. The rules under the Local Authorities Loans Act, 1879, published in the Notification of the Finance Department, No. 15 of this date, contemplate the grant of loans to District Boards for works which are estimated to give a return of 4 per cent. There is, however, a difficulty in making such loans under the present system of incorporating the transactions of these Boards with the general accounts, as in their purely financial aspect the Boards merely represent an administrative arrangement of the Government for the management of such items of public expenditure as the Local Government by law or executive order makes over to them. Local revenue and expenditure are at present entered in the accounts as a portion of the general account of Government revenue and expenditure; and so long as that practice continues, local expenditure from loan money will necessarily be recorded as part of the general expenditure, while obviously only expenditure met from revenue ought to be so recorded. It is not, however, thought desirable to prohibit the grant of loans to District Boards in all circumstances. Under the proposed system of separating off the local transactions from the general account more completely

than is at present the case, the objection that now exists will disappear. But until that separation is effected, Local Governments should arrange to restrict loans to District Boards as much as possible.

4. As regards loans to Municipalities, the special conditions to be insisted on by Local Governments before making any loan are :—

1st.—Loans may be granted only for works of public and general convenience and utility, such as drainage, water-works, bridges and the like, and not for works which are merely or mainly ornamental or convenient, such as a town hall, public garden or market place.

2nd.—A local body which has borrowed from Government may only borrow from other sources after having obtained the sanction of the Local Government concerned, which should not be granted unless it is clearly shown that the sum lent by the Government with interest thereon is duly secured.

This condition is, of course, enforced indirectly through the operation of the rules under the Local Authorities Loan Act, under which the Government of India now sees, and under which in future the Local Governments will see, that the assets and future resources of the borrowing body when it desires to borrow are equal to bearing the burden of a further liability as well as to discharging existing ones.

5. The following general regulations will apply to all the advances to which reference is hereinbefore made :—

(1) The advances should be repaid within as short a period as possible, not exceeding 30 years in any case, or 20 years except under very special circumstances and with special sanction.

(2) A penal rate of compound interest, not less than 6 per cent. per annum, should be enforced, as far as the law allows, upon all over-due instalments of interest or principal and interest.

6. An advance and loan account will be opened with each Local Government. The account will be opened with the actual outstanding balance of advances and loans in each province on the 31st March 1888. Further sums will be placed at the disposal of Local Governments on a consideration of the available resources of the Government during the ensuing year and of the demands presented. Local Governments will also be free to utilise any repayments of loans or advances during the currency of the year in making fresh loans and advances.

7. Interest at 4 per cent. a year will be charged to Local Governments on the mean between the outstanding balance at the commencement and the outstanding balance at the close of each year.

On the other hand, Provincial Revenues will be credited with the full amount of interest received on these loans and advances, and any sums which it may be necessary to write off as irrecoverable must, as at present, be at once charged to Provincial revenues and credited to the advance account.

8. The Local Government will arrange to receive annual reports upon outstanding loans and advances from its responsible account officer. This is already prescribed in the case of loans of Classes I and II by the Rules published with Resolution in the Finance Department, No. 6233, dated 24th November 1887, and by the Rules in section 11 of Chapter 7, Civil Account Code, and in the cases of Classes III and IV in the orders contained in Resolutions Nos. 3687 and 3688, dated 30th September 1875, and in the orders quoted in Rules 18 to 21 of Chapter 70 of the Civil Account Code. The annual verification prescribed by Rule 5 of Chapter 71 of the Code should be also separately reported to the Local Government by the account officer, and it is upon the balances shown on the books of the account office that the interest chargeable to Provincial Revenues will be calculated.

9. Any default in the payment of interest upon a loan of public money, or in the repayment of the principal, should be promptly reported by the Account Department to the Local Government. A Local Government receiving such a report should immediately take steps to remedy the default.

10. The account adjustment of the interest will be as follows : The amount of interest received from the borrowers will be credited by the account officer concerned directly as a Provincial receipt under *XII—Interest*. The amount of interest payable to Imperial will be adjusted in the same manner as the interest chargeable to Provincial Revenues on account of Capital Expenditure on

Railways and Irrigation Works is adjusted; *i.e.*, the account officer will, after the close of his March Final Accounts, calculate the amount due on the method stated in Rule 7, and debit it as a final Provincial charge under 13, *Interest on Debt*, by credit to India in his Exchange Account. The Comptroller of India Treasuries will, on receipt thereof, adjust the item by deduction from the total charge under 13—*Interest*.

11. Each account officer will accordingly prepare and forward to the Government of India in this Department, before the end of the current month, a statement of the outstanding balances of loans and advances of the nature described in Rule 1 on the 31st March 1888 and of the interest receivable on them during the year 1888-89. If interest on the mean between the balances on 31st March 1888 and 31st March 1889 at 4 per cent. exceeds in any case the interest receivable on the loans during the year, the difference will be made good by an addition, corresponding to the excess, to the Provincial assignment. No similar adjustment in favour of Imperial Revenues will be made if the reverse (as is probable) is the case, as any such benefit to Provincial Revenues may be considered to be taken against the liability of Provincial Governments to make good any sums that become irrecoverable (Resolution, Financial Department, No. 747, dated 26th May 1879). After this adjustment of the assignment on account of the initial inequality is once made no future adjustment of this nature will be made.

12. In November of each year (for the current year as early as possible and not later than 31st January 1889), each Local Government will submit to the Government of India an estimate in the accompanying form of the loans proposed to be made and the expected recoveries. Upon a consideration of the several demands and of its available resources, the Government of India will determine what sum is to be allotted for the purposes indicated, in the ensuing year, and will distribute it as nearly as possible in proportion to the necessities of each province. It is not intended to sanction any additional allotments during the currency of a year.

	Class 1.	Class 2.	Class 3.	Class 4.	Total.
(a) Balance outstanding March 31st last					
(b) Advances estimated to be made during current year (a)					
(c) Total					
(d) Deduct repayments anticipated (a)					
(e) Balance outstanding March 31st next					
(f) Advances estimated to be made next year (a)					
(g) Total					
(h) Deduct repayments anticipated (a)					
(k) Balance outstanding end of next year					

(a) Details of these should be given separately in any case where a single advance or loan exceeds R25,000.

The excess of (e) over (a) must not exceed the amount placed by the Government of India at credit of the Loan and Advance account during the current year. The excess of (k) over (e) is the amount for which a further credit is asked for from the Government of India during the ensuing year.

13. In paragraph 10 of his despatch the Secretary of State requires to be periodically informed of the loans that may be granted under the system now introduced. The transactions that will now fall under the Provincial Advance and Loan Accounts should accordingly be removed from Accounts Nos. 83 and 89 of the Finance and Revenue Accounts and shown in a separate statement in which the details for each Province should be furnished. The Comptroller General is accordingly authorised to make such modification in the form of these accounts as will enable the Secretary of State's directions to be complied with.

14. These rules do not apply to Ajmere, Coorg, Berar, and the territories administered by the Agents to the Governor General for Central India and Biluchistan.

ORDER.—Ordered, that this Resolution be communicated to the Home and Revenue and Agricultural Departments; all Local Governments and Administrations; the Comptroller and Auditor General, and all Accountants General and Comptrollers.

Ordered further, that it be published in the *Gazette of India*.

No. 14.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read again the following papers regarding the grant of loans from public funds:—

Resolution in this Department,	No. 2206,	dated	20th July 1877.
„	„	„ 184,	„ 18th January 1879.
„	„	„ 2448,	„ 28th August 1879.
Notification	„	„ 2749,	„ 17th August 1883.
Resolution	„	„ 2118,	„ 29th July 1886.
„	„	„ 6233,	„ 24th November 1887.
„	„	„ 1110,	„ 29th February 1888.

Read also—

Resolutions in this Department, No. 2169, dated 26th April 1888, and No. 13, dated 1st January 1889.

RESOLUTION.—Under the Resolution in this Department, No. 13 of this date, Local Governments and Administrations have been vested with the control and management of loans granted from public funds to local bodies excepting Presidency Corporations, and rules have been prescribed for the exercise of such control.

2. In accordance with the intention expressed in the Resolution, the rules in force under the Local Authorities Loan Act, 1879, prescribing the procedure in respect of applications for loans or the conditions under which they may be granted, have been revised so as to transfer the responsibility of deciding whether a loan should or should not be made from the Governor General in Council to Local Governments. The new rules are contained in the Notifications of this date, Nos. 15 and 16.

3. The classes of loans and advances which have been brought under the operation of the Resolution are—

I—advances to cultivators under various Acts, such as the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884;

II—advances under special laws not coming within class I, such as the Jhansi Encumbered Estates Act, or the Bengal Drainage and Embankment Act;

III—loans to landholders and notabilities apart from the provisions of any law;

IV—loans to Municipal and other public Corporations (other than Presidency Corporations) for works of public utility and convenience.

4. Advances under the Land Improvement and Agriculturists' Loans Acts are regulated by rules passed by each Local Government with the approval of the Governor General in Council. These rules should be revised, as far as may be necessary, by Local Governments, so as to bring them into accord with the new system.

5. Loans under the Jhansi Encumbered Estates Act can be granted under existing orders by the Local Government, and no change in them is required.

6. The Bengal Drainage and Embankment Act prescribes that advances

under the Act can be made by the Local Government from public funds with the sanction of the Governor General in Council. As such sanction will not be necessary in future, the Act should be amended so as to bring it into accord with the new system.

ORDER.—Ordered, that this Resolution be communicated to the several Local Governments and Administrations (except Hyderabad).

Ordered also, that it be communicated to the Revenue and Agricultural Department and to the Home Department, with a copy of the Resolution of 24th November 1887, No. 6233.

Ordered further, that it be published in the *Gazette of India*.

No. 15.—In exercise of the powers conferred by section 5 of the Local Authorities Loan Act, 1879, the Governor General in Council has made the following Rules for the grant of loans to Local Authorities by the Government:—

1. These rules shall come into force on the 1st day of February 1889. On and from that date the rules published with Notification No. 2740, dated 17th August 1883, in so far as they relate to the granting of loans, shall be rescinded except as regards loans applied for before these rules come into force.

2. In these Rules (1) “the Act” means The Local Authorities Loan Act, 1879; (2) “Local Authority” and (3) “funds” have the meanings assigned to them respectively in the Act; (4) “the Local Authority” means the Local Authority applying for or, as the case may be, receiving or having received the loan; (5) “loan” means a loan under the Act; and (6) “Local Board” includes a district board and district council, and any body having like authority beyond the local limits of municipalities and cantonments.

3. A loan must be defined in rupees and not by the sterling or any other foreign standard.

4. No loan shall be granted except for the construction or repair of works of public utility within the local limits of the area subject to the control of the Local Authority, or for the benefit of the inhabitants within those limits.

5. Without the consent of the Governor General in Council, no loan shall be granted to any Local Board for the construction of any public work unless it be estimated that a direct net revenue will be derived therefrom equal to at least four per centum per annum on its capital cost. Provided, however, that the Local Government may make a loan, not exceeding Rs 10,000, to a Local Board, for a work designed especially to employ labour for the purpose of relieving distress.

6. An application for a loan shall state—

1st, the work, or works, for the construction or repair of which the loan is required, and an estimate of the cost thereof:

2nd, the amount which it is proposed to borrow:

3rd, the fund or funds on the security of which it is proposed to borrow:

4th, the law or laws under which the said fund or funds is or are levied, received or held:

5th, the period for which the loan is required, the number and amount of the instalments, if any, in which it is proposed that the loan shall be taken, the dates proposed for receiving such instalments, and the instalments, if any, in which it is proposed to repay the loan:

6th, a detailed account of the revenue and expenditure of the Local Authority for the three last preceding years:

[Note.—Debt and deposit transactions, such as receipts from, and repayments of, loans and deposits from contractors and others, should not be included under revenue and expenditure, but should be shown, separately. All important variations in the amounts of revenue and expenditure should be explained.]

7th, all existing prior charges upon the funds of the Local Authority.

7. The Local Government shall cause such enquiry as it thinks necessary or expedient to be made into the statements contained in the application and into the use and value of the proposed work.

8. If it appears to the Local Government that the loan ought not to be granted, it shall reject the application.

9. If it appears to the Local Government probable that the loan ought to be granted, it shall cause to be published in the local official Gazette, and otherwise, as it deems fit, within the local limits of the area subject to the control of the Local Authority, a copy of the application and such particulars in regard to any enquiry made under Rule 7, as it may think necessary.

10. After the expiry of one month from such publication, and after calling for any further information which it may require, and considering any objections which may be preferred, the Local Government may either reject the application, or grant the loan if funds are available from the grant placed at its disposal for the purpose: Provided that, where the Local Authority is any one of the corporations mentioned or referred to in clause (a) of the proviso to section 8 of the Act, the Local Government, if it approves the application, shall not itself proceed to sanction it, but shall refer the application for the orders of the Governor General in Council.

11. The Local Government shall make such provision as may seem to be necessary for the proper inspection of all works which are being carried out by means of a loan, and for ascertaining and securing that the loan is duly applied to the purposes for which it is made. Every such work, and the accounts connected therewith, shall be open at all times to the inspection of the Superintending or Executive Engineer in whose division the work is situate, and of any person who may be authorised to inspect the accounts of the Local Authority, and of any other person specially authorised by the Local Government in this behalf.

12. If the Local Government considers that the conditions on which a loan was granted have not been fulfilled, or that the Local Authority has failed to comply with any of the requirements of these Rules, it may, at any time, order that no further payments shall be made on account of such loan, and recover the amount advanced, with interest thereon, in the manner mentioned in section 6 of the Act.

13. Interest shall be charged half-yearly on each loan at the rate agreed upon; and shall be reckoned and paid on each instalment from the date on which it is received.

14. The Local Authority may, at any time with the previous consent of the Local Government, repay the whole or any part of a loan made from the Public Treasury in advance of the period fixed by the conditions of the loan.

15. The cost of any enquiry made under Rule 7, of advertisements published under Rule 9, of inspections made under Rule 11, and of any other proceedings by order of the Local Government or the Governor General in Council under these Rules, shall be determined by the Local Government, and shall be paid by the Local Authority.

16. (a) The accounts of every loan shall be kept by the Accountant General of the Province in which it is made.

(b) The Local Authority shall give to the Accountant General and the Local Government any information which they may require regarding the expenditure of the loan, and regarding its funds.

17. An annual Statement of all loans granted under the Act, repayments due and made during the year, and balances outstanding at the beginning and end of the year in each Province, or under each Local Government, shall be prepared by the Accountant General and submitted to the Government of India through the Local Government, which shall add a report of the progress of the works. Such Statement shall be published in the local official Gazette.

18. An attachment of any funds under section 6 of the Act shall be made by a notice to the Local Authority prohibiting the collection or management of such funds by the Local Authority, and vesting the administration thereof in such officer as the Local Government may appoint. Such notice shall be published in the local official Gazette, and otherwise, as may be directed by the Local Government, within the local limits of the area subject

to the control of the Local Authority. The moneys collected or received under such attachment shall be paid into the Government Treasury; and the accounts of moneys so collected, and of the cost of the collection, shall be prepared in such form as the Local Government may from time to time direct. A copy of the Accounts shall be delivered to the Local Authority, and published in the local official Gazette.

No. 16.—In exercise of the powers conferred by sections 5 and 7 of the Local Authorities Loan Act, 1879, the Governor General in Council has made the following Rules for the raising of loans by Local Authorities in the open market:—

1. These rules shall come into force on the 1st day of February 1889. On and from that date the rules published with Notifications Nos. 2748 and 2471, dated 17th August 1883 and 11th May 1888, respectively, in so far as they relate to the authorisation of loans, shall be rescinded, except as regards loans applied for before these Rules come into force.

2. In these Rules (1) "the Act" means The Local Authorities Loan Act, 1879; (2) "Local Authority" and (3) "funds" have the meanings assigned to them respectively in the Act; (4) "the Local Authority" means the Local Authority applying for permission to raise or, as the case may be, raising or having raised the loan; and (5) "loan" means a Loan under the Act.

3. A loan must be defined in rupees and not by the sterling or any other foreign standard.

4. No loan shall be raised except for the construction or repair of works of public utility within the local limits of the area subject to the control of the Local Authority, or for the benefit of the inhabitants within those limits.

5. Whenever it is desired to obtain the authorisation of the Government to the raising of a loan under section 7 of the Act a statement shall be submitted to the Local Government showing:—

1st, the work or works for the construction or repair of which the loan is required, and an estimate of the cost thereof;

2nd, the amount which it is proposed to borrow;

3rd, the fund or funds on the security of which it is proposed to borrow;

4th, the law or laws under which the said fund or funds is or are levied, received or held;

5th, the dates between which the money borrowed is to be received:

[Note.—It is essential that the authority to borrow in the market should be limited to a reasonable time, as loans of any considerable amount cannot be held in suspense indefinitely. The dates, therefore, must be fixed with reference to this condition, and must not be so wide apart and so indefinite as practically to be a limitation.]

6th, the term of years for which the money is to be borrowed, the instalments, if any, in which it is to be repaid, and the amount of sinking fund, if any, provided for its repayment:

7th, a detailed account of the revenue and expenditure of the Local Authority for the last three preceding years:

[Note.—Debt and deposit transactions, such as receipts from, and repayments of, loans and deposits from contractors and others, should not be included under revenue and expenditure but should be shown separately. All important variations in revenue and expenditure should be explained.]

8th, all existing prior charges upon the funds of the Local Authority.

6. The Local Government shall cause such enquiry as it thinks necessary or expedient to be made into the statements contained in the application and into the use and value of the proposed work.

7. If it appears to the Local Government that the loan ought not to be raised, it shall reject the application.

8. If it appears to the Local Government probable that the loan ought to be raised, it shall cause to be published in the local official Gazette, and otherwise, as it deems fit, within the local limits of the area subject to the control of the Local Authority, a copy of the application and such particulars in regard to any enquiry made under Rule 6 as it may think necessary.

*This has been
amended by
Finance Deptt.
notification No.
3184-A, dated the
1.6.03.*

9. After the expiry of one month from such publication, and after calling for any further information which it may require, and considering any objections which may be preferred, the Local Government may either reject the application or sanction it: Provided that, where the Local Authority is any one of the corporations mentioned or referred to in clause (a) of the proviso to section 8 of the Act, the Local Government, if it approves the application, shall not itself proceed to sanction it unless it is authorized so to do by some special enactment for the time being applicable to the corporation, but shall refer the application for the orders of the Governor General in Council.

10. The Local Government shall make such provision as may seem to be necessary for the proper inspection of all works which are being carried out by means of a loan, and for ascertaining and securing that the loan is duly applied to the purposes for which it is raised. Every such work, and the accounts connected therewith, shall be open at all times to the inspection of the Superintending or Executive Engineer in whose division the work is situate, and of any person who may be authorized to inspect the accounts of the Local Authority, and of any other person specially authorized by the Local Government in this behalf.

11. The cost of any enquiry made under Rule 6, of advertisements published under Rule 8, of inspections made under Rule 10, and of any other proceedings by order of the Local Government or the Governor General in Council under these Rules, shall be determined by the Local Government, and shall be paid by the Local Authority.

12. The Local Authority shall give to the Accountant General and the Local Government any information which they may require regarding the expenditure of the loan, and regarding its funds.

13. An attachment of any funds under section 6 of the Act shall be made by a notice to the Local Authority prohibiting the collection or management of such funds by the Local Authority, and vesting the administration thereof in such officer as the Local Government may appoint. Such notice shall be published in the local official Gazette, and otherwise, as may be directed by the Local Government, within the local limits of the area subject to the control of the Local Authority. The moneys collected or received under such attachment shall be paid to the lender, and the accounts of moneys so collected, and of the cost of collection, shall be prepared in such form as the Local Government may from time to time direct. A copy of the accounts shall be delivered to the Local Authority, and published in the local official Gazette.

LEAVE AND APPOINTMENTS.

The 4th January, 1889.

No. 82.—Mr. J. Westland, C.S.I., is appointed Secretary to the Government of India in the Department of Finance and Commerce, with effect from the 22nd November, 1888.

Mr. Westland is granted furlough, without medical certificate, for one year, from the 1st January, 1889.

Mr. Westland was on special duty in this Department from the 22nd November to the 31st December, 1888, both days inclusive.

SEPARATE REVENUE.

STAMPS,
NON-JUDICIAL,
EXEMPTIONS, &c.

The 31st December, 1888.

No. 6910.—Whereas under the terms of Notification in the Department of Finance and Commerce, No. 3646, dated the 13th November, 1880, the Municipality of Madras has paid into the Government Treasury the sum of Rs 750 as composition for the stamp-duty chargeable on

a sum of Rs 1,50,000, which the said Municipality was authorised to borrow, and which has been raised by the issue of the undermentioned 5 per cent. debentures, dated the 1st November, 1888:—

Nos. 1 to 10 for Rs 5,000 each

„ 11 to 20 „ „ 10,000 „

it is hereby notified that, in exercise of the powers conferred by section 8 of the Indian Stamp Act, 1879, the Governor-General in Council has exempted the above-mentioned debentures from any stamp-duty with which they might otherwise be chargeable, whether on issue, renewal, sub-division or consolidation.

A. U. FANSHAWE,

Offg Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 4th January, 1889.

APPOINTMENTS.

ARMY STAFF.

No. 1.—Colonel A. P. Palmer, C.B., Bengal S. C., Commandant, 9th Bengal Lancers, to be

Colonel on the Staff. Dated 10th December 1888.

STAFF CORPS.

No. 2.—Lieutenant Ernest de Vaynes Wintle, Leinster Regiment, Squadron Officer, 15th Bengal Cavalry, having completed 18 months' probationary service, is admitted to the Bengal Staff Corps from the 13th May, 1887, subject to confirmation by the Secretary of State for India.

No. 3.—Lieutenant A. D'A. G. Bannerman, Highland Light Infantry, has been appointed on probation to the Bengal Staff Corps, with effect from the 30th November, 1888, and has been posted to a corps under the Government of India.

FURLOUGH AND LEAVE.

No. 4.—The undermentioned officers are granted leave out of India under the leave rules for the Staff Corps, with effect from the dates on which they are respectively struck off duty:—

Lieutenant-Colonel D. W. Inglis, General List, Infantry, Commandant, 35th Bengal Infantry, (p. a.) for one year. Pension Service—30th year commenced 26th September, 1888.

Lieutenant G. W. S. Fryer, Bombay S. C., Military Accounts Department, (p. a.) for one year. Pension Service—11th year commenced 1st August, 1888.

No. 5.—Lieutenant F. H. B. Commeline, Bengal S. C., 2nd Bengal Cavalry, is granted leave out of India (m. c.) for one year, with effect from the date of quitting India, under the leave rules for the Staff Corps. Pension Service—6th year commenced 10th March, 1888.

No. 6.—Sub-Conductor M. Hanron, Supervisor, First Grade, Military Works Department, is granted leave in India, (m. c.) from the 20th May to 14th November, 1888, inclusive, under rule X of the regulations of 1875.

This cancels the leave granted to him in G. O. No. 771 of 1888.

No. 7.—Sub-Conductor M. Hanron, Supervisor, First grade, Military Works Department, is granted furlough out of India, (m. c.) for one year, with effect from the 15th November, 1888, under rule VI of the regulations of 1875.

This cancels the furlough granted to him in G. G. O. No. 921 of 1888.

No. 8.—The undermentioned officers of the Public Works Department have been granted by the Secretary of State for India special leave for a minimum period of one year and a maximum of two years, under the terms of Public Works Department Resolution No. 1940G., dated 3rd October, 1887:—

Colonel J. M. McNeile, R.E.

Colonel J. M. Heywood, R.E.

No. 9.—The undermentioned officer has been granted an extension of leave by the Secretary of State for India:—

Captain and Brevet Major C. E. Gubbins, Bengal S. C., (m. c.) for two months.

LONDON GAZETTE.

No. 10.—The following extracts are published for general information:—

"*London Gazette*," dated the 20th November, 1888, page 6284.

War Office, Pall Mall,
20th November, 1888.

INDIAN LOCAL SERVICE.

Lieutenant-General William Butler Butler-Shawe, Bengal Infantry, has been transferred to the Unemployed Supernumerary List. Dated 29th October, 1888.

"*London Gazette*," dated the 27th November, 1888, pages 6741 and 6742.

War Office, Pall Mall,
27th November, 1888.

MEMORANDA.

* * * * *

Deputy Commissary and Honorary Lieutenant Charles Driver Wise, Bombay Establishment, is granted the honorary rank of Captain, with effect from the 15th September, 1888.

INDIAN STAFF CORPS.

Colonel James Edmund Bacon Parsons, Bengal, has been transferred to the Unemployed Supernumerary List. Dated 9th November, 1888.

India Office, 27th November, 1888.

The Queen has approved of the following promotions among the officers of the Staff Corps and Indian Military Forces made by the Governments in India:—

BENGAL STAFF CORPS.

To be Lieutenant-Colonels.

Major George William Rogers. Dated 1st September, 1888.

Major Henry Paterson. Dated 23rd September, 1888.

To be Major.

Captain Somerset Henry Paul Graves. Dated 2nd September, 1888.

To be Captains.

Lieutenant Stephen Francis Biddulph. Dated 5th September, 1888.

Lieutenant Stanley Wolferston Jervis. Dated 10th September, 1888.

Lieutenant William David Gordon. Dated 11th September, 1888.

Lieutenant John Maxwell Carpendale. Dated 11th September, 1888.

BENGAL INFANTRY.

To be Colonel.

Lieutenant-Colonel and Colonel in the Army Henry Rowband. Dated 30th August, 1888.

BENGAL MEDICAL ESTABLISHMENT.

*To be Brigade Surgeon.*Surgeon-Major Kenneth McLeod, M.D.
Dated 26th June, 1888.* * * * *
"London Gazette," dated the 11th December,
1888, page 7079.*War Office, Pall Mall,
11th December, 1888.*

MEMORANDA.

The undermentioned Lieutenant-Colonels of
the Indian Staff Corps to be Colonels:—James Ord Goldie, Madras. Dated 4th Sep-
tember, 1888.Adolphus Vallings, Bengal. Dated 20th Sep-
tember, 1888.Stephen Edward Atkinson, Madras. Dated
20th September, 1888.

* * * * *

INDIAN STAFF CORPS.

The undermentioned Colonels have been
placed on the Unemployed Supernumerary
List:—Sir Edward Box Sladen, Knt., Madras. Dated
20th November, 1888.Henry Vincent Mathias, Bengal. Dated 20th
November, 1888.Hugh Gordon Thomson, Madras. Dated 21st
November, 1888.

PROMOTIONS.

NATIVE ARMY.

No. 11.—45th Bengal Infantry—

Pay Havildar Jiwand Singh to be Jemadar,
vice Panjáb Singh, dismissed the service, with
effect from the 12th November, 1888.

PUNJAB FRONTIER FORCE.

No. 12.—2nd Battalion, 5th Gurkha Regi-
ment—Jemadar Ransúr Râe to be Subadar,
and Havildar Pahal Singh Râna to be
Jemadar, *vice* Bali Râm Thâpa, invalided, with
effect from the 1st December, 1888.

RETIREMENTS.

No. 13.—Deputy Surgeon-General James
Henry Loch, M.D., is permitted to retire from
the service, with effect from the 1st January,
1889, subject to Her Majesty's approval.

REWARDS.

GOOD CONDUCT MEDALS.

No. 14.—The undermentioned non-commis-
sioned officer has been granted the medal, with
annuity, for meritorious service, under the pro-
visions of clause 115, India Army Circulars of
1888:—No. 44.—Color-Havildar Hariparsad Singh,
44th Bengal (Gurkha Light) Infantry.

GOOD SERVICE PENSIONS.

No. 15.—On the recommendation of the Gov-
ernment of India, Her Majesty's Government
has been pleased to confer a good service pen-
sion on Colonel Henry Pelham Close, BombayS. C., with effect from the 19th August, 1888,
vice Colonel (Brigadier-General) Sir O. V.
Tanner, K.C.B., Bombay S. C., succeeded to the
Colonel's allowance.

DATES OF COMMISSIONS.

Ensign	10th December, 1850.
Lieutenant	15th November, 1853.
Captain	4th December, 1857.
Brevet-Major	1st March, 1867.
Major	10th December, 1870.
Brevet-Lieutenant-Colonel	20th March, 1876.
Lieutenant-Colonel	10th December, 1876.
Brevet-Colonel	20th March, 1881.

Appointments.

Regimental duty, 24th and 27th Bombay Infantry,
from January, 1851, to July, 1858.
Acting 2nd-in-Command, 25th Punjab Infantry, from
July, 1858, to September, 1859.
Second-in-Command, 5th Gurkha Regiment, from
September, 1859, to October, 1876.
Officiating Commandant, 1st Sikh Infantry, from
November, 1869, to February, 1872.
Officiating Commandant, 4th Punjab Infantry, from
June, 1874, to October, 1876.
Commandant, 4th Punjab Infantry, from October
1876, to March, 1884.

War Services.

Mahsud-Waziri Expedition, 1860.—Actions
of Palosin and Barara. (India medal.)Ambela Campaign, 1863.—(Mentioned in
despatches; clasp.)Hazara Campaign, 1868.—Operations in the
Black Mountain. (Clasp.)Afghan War, 1879-80.—Action of Zawa.
(Mentioned in despatches.)

VOLUNTEER CORPS.

APPOINTMENTS.

No. 16.—Upper Burma Volunteers Rifle—

The second Christian name of Lieutenant
Robertson is *Oliver*, and not as notified in
G. G. O. No. 826 of 1888.

PROMOTIONS.

No. 17.—East Indian Railway Volunteer
Rifle Corps—Major A. Mears is granted the honorary rank
of Lieutenant-Colonel.

MARINE DEPARTMENT.

APPOINTMENTS.

No. 1.—Surgeon A. W. Alcock, Indian
Medical Service, Bengal Establishment, to be
Surgeon Naturalist, Marine Survey Department.

FURLOUGH AND LEAVE.

No. 2.—With reference to G. G. O. No. 53
of 1888, Mr. P. Downes, First Grade Officer,
Indian Marine, is granted an extension of fur-
lough for 4 days, under rule VII of article 560,
Marine Regulations, Volume I.No. 3.—Mr. C. F. Fletcher, First Grade
Officer, Indian Marine, has been granted by the
Secretary of State for India an extension of
furlough (m. c.) for 3 months.

E. H. H. COLLEN,

Secretary to the Government of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 4th January, 1889.

Under Clause 25 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the undermentioned Commissioned officers, on the dates specified, were received in the Military Department between the 22nd December, 1888, and the 4th January 1889:—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Royal Engineers . .	Lieutenant G. Palmer . .	8th Dec., 1888 .	Kambalé near Indin (Burma)		
1st Battalion, Connaught Rangers.	Major A. N. Hayne . .	22nd Dec., 1888	Kapurthala near Jullunder.		
2nd Battalion, Manchester Regiment.	Lieutenant W. E. Denis-de-Vitre.	28th Dec., 1888	Agra.		

E. H. H. COLLEN,

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 31st December, 1888.

No. 383.—The Right Honourable the Secretary of State has sanctioned the construction, from borrowed funds, of the canal named below. This Notification is published for general information.

	SANCTION BY SECRETARY OF STATE.		Secretary of State's Despatch sanctioning the construction of the canal from borrowed funds.
	Direct Outlay.	Indirect Outlay.	
	R	R	
Punjab, Jhelum Canal.	1,20,24,068	5,02,608	No. 49 P. W., dated the 18th November, 1888.

The 3rd January, 1889.

No. 1.—The services of Mr. W. E. Meares, Executive Engineer, 3rd grade, North-Western Provinces and Oudh, temporarily employed on the South Indian Railway, are placed at the disposal of the Director General of Railways.

No. 2.—Mr. A. T. Chiodetti, Assistant Engineer, 2nd grade, State Railways, is, on return from furlough, posted to the Establishment under the Government of Bengal.

No. 3.—Mr. H. Johnson, Executive Engineer, 1st grade, State Railways, has been granted a further extension of furlough for three months by Her Majesty's Secretary of State for India.

No. 4.—Mr. H. Johnson, Executive Engineer, 1st grade, State Railways, is granted special leave up to the 26th September, 1889, under the terms of Public Works Department letter No. 1940 G., dated 3rd October, 1887, in extension of the furlough granted to him.

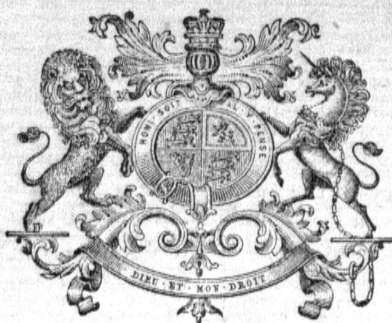
The 4th January, 1889.

No. 5.—The undermentioned officers are transferred to the Central Provinces:—

Mr. W. B. Starky, Assistant Engineer, 1st grade, Bengal, temporarily employed in Baluchistan.

Mr. E. A. W. Phillips, Assistant Engineer, 1st grade, North-Western Provinces and Oudh.

R. C. B. PEMBERTON, Colonel, R.E.,
Secretary to the Government of India,



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 2.]

CALCUTTA, SATURDAY, JANUARY 12, 1889.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.

PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Department, Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Superintendent of Government Printing, and other Government Officers; Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private individuals and Corporations.

PART IV.—Acts of the Governor-General's Council assented to by the Governor-General:—

Nothing for Publication.

PART V.—Bills introduced into the Council of the Governor-General of India for making Laws and Regulations, or published under Rule 22:—

Nothing for Publication.

PART VI.—Abstract of the Proceedings of the Council of the Governor-General of India, assembled for the purpose of making Laws and Regulations:—

Nothing for Publication.

SUPPLEMENT No. 2.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Calcutta, the 10th January, 1889.

No. 25.—Mr. R. M. Towers has been permitted to resign Her Majesty's Bengal Civil Service, with effect from the 1st November, 1888.

The 11th January, 1889.

No. 30.—Sir Lepel H. Griffin, K.C.S.I., is permitted to resign Her Majesty's Bengal Civil Service, with effect from the 1st January, 1889.

MEDICAL.

The 9th January, 1889.

No. 15.—The services of Surgeon P. Mullane, M.D., Officiating Resident Surgeon, Eden Hospital, Calcutta, are, at his own request, replaced at the disposal of the Military Department.

ECCLESIASTICAL.

The 8th January, 1889.

No. 6.—Her Majesty's Secretary of State has permitted the Venerable B. T. Atlay, Archdea-

con of Calcutta, to retire from the service, with effect from the 6th February, 1889.

No. 8.—The Reverend Herbert Taylor Ottley, has been appointed a Junior Chaplain on the Bengal (Calcutta) Ecclesiastical Establishment to fill an existing vacancy.

EDUCATION.

The 10th January, 1889.

No. 26.—The Governor-General in Council is pleased to direct that the Inspector of Schools, Assam, be in future designated "the Director of Public Instruction, Assam."

A. P. MACDONNELL,

Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATION.—PATENTS.

Calcutta, the 9th January, 1889.

No. 46 P.—Specifications of the undermentioned inventions have been filed, under the provisions of Act V of 1888, in the Office of the Secretary to the Government of India in the

Revenue and Agricultural Department. Copies have been sent to the Governments of Fort St. George and Bombay and the Chief Commissioner of Burma. A copy of every specification is open to public inspection, at all reasonable hours, at the Office of the Secretary to the Government of India in the Revenue and Agricultural Department at the Presidency, upon payment of a fee of one rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying :—

No. 32 of 1888.—Fuckeer Chand Dass, Mistry of Bantra, near Howrah, in the district of Hooghly, for improvements in Sugarcane Mills.

No. 51 of 1888.—James John Bell, Contractor, of Cawnpore, in the North-Western Provinces, for an improved tent and for improvements in tents.

No. 52 of 1888.—William Jackson, of Thorn Grove, Mannofield, Aberdeen, Scotland, Engineer, for improvements in machinery or apparatus for reducing or breaking tea.

No. 97 of 1888.—Stephen Alley and John Alexander MacLellan, Engineers, of Sentinal Works, Polmadie, in the County of Renfrew, Scotland, for improvements in and connected with apparatus for making moulds for casting.

No. 93 of 1888.—Thomas Witter, of 190, Blackburn Road, Bolton, in the County of Lancaster, England, Fire Engineer, for improvements in automatic fire-extinguishing sprinklers.

No. 108 of 1888.—Charles Dixon Aria, trading as Smethurst and Company, of 175, Piccadilly, London, England, Lamp Manufacturers, for improvements in or applicable to Moderator and Carcel lamps to render them capable of burning mineral oils.

No. 124 of 1888.—James Arthur Cundall, of Gloucester Road, Urmston near Manchester, in the County of Lancaster, England, Designer, for improvements in the method of imprinting marks and devices upon folded piece-goods and in apparatus therefor.

No. 127 of 1888.—William Henry Noble, of United Service Club, Pall Mall, in the County of Middlesex, England, Colonel in the Royal Artillery, for improvements in the manufacture of gunpowder and of gunpowder charges for guns.

No. 132 of 1888.—Herbert Fitzroy Clayton and George Holden Holdroyd, both of Lockwood, Huddersfield, in the County of York, England, dry-salters, for an improved method of filtering and apparatus therefor.

E. C. BUCK,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 7th January, 1889.

No. 40-G.—The leave, for six months, on medical certificate, granted to Kazi Saiyid Ahmed, Khan Bahadur, C.I.E., Attaché in the Foreign Department, in Foreign Department notification, No. 1286-G., dated the 5th July, 1888, is extended by four months.

The 10th January, 1889.

No. 52-G.—The services of Sir L. H. Griffin, K.C.S.I., Resident of the 1st class, and Governor-General's Agent in Central India, are replaced at the disposal of the Home Department, with effect from the 1st January, 1889.

No. 56-G.—Khan Bahadur Hakk Nawaz Khan, Native Assistant to the Governor-General's Agent in Baluchistan at Bori, is granted furlough, for six months and fifteen days, under section 132, chapter X, of the Civil Leave Code, and with effect from the date on which he may avail himself of the furlough.

No. 58-G.—Khan Bahadur Alahdad Khan, Tahsildar at Barkhan, is appointed to officiate as Native Assistant to the Governor-General's Agent in Baluchistan at Bori, with effect from the date of assuming charge, and during the absence on furlough of Khan Bahadur Hakk Nawaz Khan, or until further orders.

No. 131-I.—His Excellency the Viceroy and Governor-General is pleased to confer upon Maulvi Kabir-ud-din Ahmad, Khan Bahadur, Chief Maulvi to the Board of Examiners at Calcutta, and an Honorary Magistrate, the title of Shams-ul-ulama as a personal distinction.

The 11th January, 1889.

No. 64-G.—Colonel Sir O. B. C. St. John, K.C.S.I., R.E., Resident of the 2nd class, and Governor-General's Agent at Baroda, is appointed to be a Resident of the 1st class, and Resident in Mysore and Chief Commissioner of Coorg, with effect from the date of assuming charge.

General Sir H. N. D. Prendergast, K.C.B., V.C., R.E., Officiating Resident of the 1st class, and Officiating Resident in Mysore and Chief Commissioner of Coorg, is appointed to officiate as a Resident of the 2nd class, and as Governor-General's Agent at Baroda, with effect from the date of assuming charge.

W. J. CUNINGHAM,

Under-Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

SAVINGS BANKS.

Calcutta, the 11th January, 1889.

No. 232.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read again—

Resolution in the Department of Finance, No. 1729, dated the 9th April, 1888, prescribing revised rules for the guidance of depositors in the Post Office Savings Banks.

RESOLUTION.—The Governor-General in Council sanctions the following addition to Rule 10 (e) as Note 2 :—

“The officer to whom the security is pledged as above may, with the consent of the person pledging the security, open an account for such security in his own name, *e. g.*, ‘Executive Engineer, A’pore, on account of security of A. B.’ In this case the deposit will be received from the officer to whom the security is pledged, and the pass-book will be issued to him.”

Ordered, that this Resolution be communicated to the Director-General of the Post Office of India, with reference to his communication, No. 3987, dated the 8th September, 1888, and to the Comptroller and Auditor General for information.

Ordered also, that the Resolution be published in the *Gazette of India*.

A. U. FANSHAWE,

Offg. Secretary to the Government of India.

LEAVE AND APPOINTMENTS.

The 9th January, 1889.

No. 116.—During the absence of Mr. A. U. Fanshawe, Postmaster-General, 1st grade, as Officiating Secretary to the Government of India in the Department of Finance and Commerce, or until further orders—

Mr. H. Farrer, Postmaster-General in the 2nd grade, will continue to officiate as Postmaster-General in the 1st grade; and

Mr. W. P. Symonds will continue to officiate as Postmaster-General of Bombay, and in the 2nd grade of Postmasters-General.

R. THOMSON,

*Deputy Secretary to the Government of India.**The 11th January, 1889.*

No. 221.—Mr. E. Gay is provisionally appointed to be Comptroller and Auditor-General and Head Commissioner of Paper Currency, with effect from the 22nd November, 1888.

PAPER CURRENCY.

The 11th January, 1889.

No. 208.—*Abstract of the Accounts of the Department of Issue of Paper Currency on the 31st December, 1888, published as required by Section 27 of the Indian Paper Currency Act, XX of 1882.*

CIRCLES OF ISSUE.	Whole Amount of Notes in Circulation.	RESERVE IN SILVER COIN AND BULLION.		
		Coin.	Bullion.	TOTAL.
	<i>R</i>	<i>R</i>	<i>R</i>	<i>R</i>
Calcutta	6,54,69,040	1,30,41,568	5,05,483	1,35,47,051
Allahabad	95,49,975	84,55,670	...	84,55,670
Lahore	81,24,150	55,28,420	...	55,28,420
Bombay	4,01,69,745	3,47,68,984	26,90,596	3,74,59,580
Kurrachee	33,86,810	37,81,360	33,800	38,15,160
Madras	1,94,01,650	51,27,835	...	51,27,835
Calicut	10,12,320	4,47,005	...	4,47,005
Rangoon	44,10,340	1,78,52,320	...	1,78,52,320
TOTAL	15,15,23,130	8,90,03,222	32,29,879	9,22,33,101
Deduct the amount received at Calcutta, but not paid at Lahore				2,00,000
NET TOTAL				9,20,33,101
Price paid for Government Securities of the nominal value of Rs. 20,21,700 held under Section 19 of the Act				5,94,90,029
GRAND TOTAL				15,15,23,130

A. U. FANSHAWE,

Offg Secretary to the Government of India.

MILITARY DEPARTMENT.

Fort William, the 11th January, 1889.

FIELD OPERATIONS.

LUSHAI EXPEDITION.

No. 18.—In continuation of G. G. O. No. 1045 of 1888, the following appointments are made to the Lushai Expeditionary Force :—

Superintendent of Army Signalling—Captain A. G. F. Browne, 2nd Battalion, 3rd Gurkha Regiment.

Assistant Superintendent of Army Signalling—Lieutenant G. F. H. Dillon, 26th Bengal Infantry.

These appointments will have effect from the dates upon which the officers enter upon their duties.

APPOINTMENTS.

ARMY REMOUNT DEPARTMENT.

No. 19.—Captain J. C. F. Gordon, officiating Superintendent, Reserve Remount Depot, Saharunpore, is confirmed in that appointment, with effect from the 1st January, 1886.

COMMISSARIAT DEPARTMENT.

No. 20.—Lieutenant C. H. Beville, Bengal S. C., 18th Bengal Infantry, to be Deputy Assistant Commissary General, 2nd Class, on probation, with effect from the 14th December, 1888.

No. 21.—Lieutenant W. J. P. Kaye, Bengal S. C., 30th Bengal Infantry, to be Deputy Assistant Commissary General, 2nd Class, on probation, with effect from the 22nd December, 1888.

GOVERNOR-GENERAL'S BODY GUARD.

No. 22.—His Excellency the Governor-General is pleased to make the following appointment :—

Captain R. C. Onslow, Bengal S. C., 10th Bengal Lancers, to be Commandant, *vice* Captain C. W. Muir, C.I.E., whose tenure of appointment has expired. Dated 6th January, 1889.

HYDERABAD CONTINGENT.

No. 23.—*1st Infantry*—

Lieutenant F. V. Whittall, Wing Officer, 4th Infantry, to be Wing Officer, with effect from the 12th June, 1888.

Lieutenant H. Lowther, officiating Wing Officer, on probation, 26th Bombay Infantry, to be officiating Wing Officer, on probation, with effect from the 12th December, 1888.

No. 24.—*6th Infantry*—

Lieutenant G. S. Frazer, officiating Wing Officer, to be Wing Officer, with effect from the 5th August, 1888, to fill an existing vacancy.

Lieutenant M. F. A. Sexton, officiating Wing Officer, on probation, 16th Bombay Infantry, to be officiating Wing Officer, on probation, with effect from the 10th December, 1888, *vice* Lieutenant Frazer.

PERSONAL STAFF.

No. 25.—The Viceroy has been pleased to make the following appointments on His Excellency's Personal Staff :—

To be Extra Aides-de-Camp.

Lieutenant George Charles, Lord Bingham, 4th Battalion, Rifle Brigade. Dated 10th December, 1888.

Lieutenant G. P. Brasier-Creagh, 9th Bengal Lancers. Dated 8th January, 1889.

FURLOUGH AND LEAVE.

No. 26.—The undermentioned officers are granted furlough or leave out of India:—

Colonel M. C. Perreau, Bengal S. C., Controller of Military Accounts, Bengal, (p.a.) for one year under the leave rules for the Staff Corps. Pension Service—35th year commenced 7th March, 1888.

Colonel R. E. K. Money, Bengal S. C., (p.a.) for one year, under the leave rules for the Staff Corps. Pension Service—30th year commenced 17th February, 1888.

Colonel E. R. Conolly, Bengal S. C., Deputy Commissioner, second grade, Punjab, (p.a.) for one year and 94 days, under rule IX of the regulations of 1868.

Major F. D. Battye, Bengal S. C., Queen's Own Corps of Guides, Punjab Frontier Force, (p.a.) for one year, under the leave rules for the Staff Corps. Pension Service—23rd year commenced 11th January, 1889.

Captain C. V. Hume, R.A., Aide-de-Camp to the Commander-in-Chief in India, (m.c.) for six months, under Article 824, Army Regulations, India, Vol. I, Part I.

Lieutenant M. W. Douglas, Bengal S. C., 27th Bengal Infantry, (p.a.) for 182 days, under the leave rules for the Staff Corps. Pension Service—4th year commenced 21st March, 1888.

Sub-Conductor P. Lyons, Commissariat Department, (m.c.) for one year, under rule VI of the regulations of 1875.

No. 27.—The undermentioned officers have been granted extensions of furlough or leave by the Secretary of State for India:—

Colonel C. H. Cantor, Bengal S. C. (p.a.) for 7 days.

Lieutenant-Colonel A. R. Wilkinson, General List, Infantry, (m.c.) to 15th February, 1889.

Major C. E. Gubbins, Bengal S. C., (m.c.) for 4 months, without pay.

Lieutenant O. B. S. F. Shore, Bengal S. C., (p.a.) for 5 months.

Lieutenant C. Cheyne, Bengal S. C., (m.c.) for two months.

LONDON GAZETTE.

No. 28.—The following extracts are published for general information:—

"London Gazette," dated the 14th December, 1888, page 7141.

India Office, 14th December, 1888.

The Queen has approved of the following admissions to the Staff Corps made by the Governments of India:—

BENGAL STAFF CORPS.

To be Lieutenants.

Lieutenant Sydney Francis Crocker, from the Leicestershire Regiment. Dated 15th February, 1887, but to rank from 10th March, 1883.

Lieutenant William Henry Millar, from the Royal West Surrey Regiment. Dated 19th August, 1887, but to rank from 25th August, 1883.

Lieutenant Arthur Charles Francis Bouchier, from the Scottish Rifles. Dated 9th February, 1887, but to rank from 25th August, 1883.

Lieutenant Lionel de Rose Jervis, from the Royal Welsh Fusiliers. Dated 3rd September, 1887, but to rank from 23rd August, 1884.

Lieutenant Alfred Horsford Bingley, from the Leinster Regiment. Dated 9th August, 1887, but to rank from 7th February, 1885.

Lieutenant Reginald Edward Harry Dyer, from the Royal West Surrey Regiment. Dated 30th August, 1887, but to rank from 29th August, 1885.

Lieutenant Harry Ashley Cooper, from the Manchester Regiment. Dated 22nd May, 1887, but to rank from 29th August, 1885.

Lieutenant Harry Taylor Duhan, from the Hampshire Regiment. Dated 13th February, 1887, but to rank from 25th November, 1885.

Lieutenant George Patrick Campbell, from the Worcestershire Regiment. Dated 23rd August, 1887, but to rank from 30th January, 1886.

Lieutenant George Arthur Hawkins, from the Gloucestershire Regiment. Dated 9th March, 1887, but to rank from 19th May, 1886.

* * * * *

The Queen has also approved of the following exchange between officers of the Staff Corps:—

BENGAL STAFF CORPS.

To be Lieutenant.

Lieutenant Henry George Bowen Raitt, from the Bombay Staff Corps. Dated 5th October, 1888, but to rank from 10th March, 1888.

BOMBAY STAFF CORPS.

To be Lieutenant.

Lieutenant Charles Brooke Rowlinson, from the Bengal Staff Corps. Dated 5th October, 1888, but to rank from 9th May, 1885.

The Queen has also approved of the retirement from the service of the undermentioned officers of the Staff Corps and Indian Military Forces:—

Colonel James Poleglaze James, Madras Staff Corps. Dated 7th December, 1888.

Colonel Thomas Trueman, Bombay Staff Corps. Dated 23rd November, 1888.

Lieutenant-Colonel John Richard Mackenzie Homfray, Bengal Infantry. Dated 22nd November, 1888.

Lieutenant-Colonel Evelyn Moore, Madras Infantry. Dated 13th November, 1888.

Lieutenant-Colonel Frederick FitzWilliam Comyn, Bombay Infantry. Dated 23rd November, 1888.

Brigade Surgeon James McDonald Houston, M.D., Madras Medical Establishment. Dated 12th October, 1888.

Surgeon-Major William Coleridge Kiernander,
Bombay Medical Establishment. Dated
15th December, 1888.

"*London Gazette*" dated the 18th December,
1888, page 7203.

War Office, Pall Mall,
18th December, 1888.

MEMORANDA.

* * * * *
Deputy Commissary and Honorary Captain
John Murray, Bombay Establishment, is granted
the honorary rank of Major. Dated 19th De-
cember, 1888.

INDIAN STAFF CORPS.

The following transfers and promotions are
dated 1st December, 1888:—

General Sir Henry Wylie Norman, G.C.B.,
G.C.M.G., C.I.E., Bengal, to be transferred
to the Unemployed Supernumerary List.

Lieutenant-General Charles Cureton, C.B.,
Bengal, to be General.

Major-General Thomas Nuttall, Bombay, to
be Lieutenant-General.

Colonel William Turton Fagan, Bengal, to be
Major-General.

Major-General William Turton Fagan, Ben-
gal, to be transferred to the Unemployed
Supernumerary List.

Colonel Clement John Smith, Madras, to be
Major-General.

The undermentioned Lieutenant-Generals to
be Generals on the Unemployed Supernumerary
List:—

Sir Henry Dominick Daly, K.C.B., C.I.E.,
Bombay.

Sir John Luther Vaughan, K.C.B., Bengal.

Sir Samuel James Browne, K.C.B., K.C.S.I.
V.C., Bengal.

The undermentioned Colonels to be Major-
Generals on the Unemployed Supernumerary
List:—

John Brenton Cox, Bengal.

Rowland Robert Wallace, Bombay.

Ernest Augustus Green, Bombay.

Octavius Ludlow Smith, Bengal.

John Durham Hall, Bombay.

Thomas Wolrich Stansfield, Madras.

Adam Hugh Montgomery Dickey, Madras.

Clements Robert Shaw, Bengal.

INDIAN LOCAL SERVICE.

The following promotions are dated 1st De-
cember, 1888:—

Lieutenant-General Robert John Hawthorne,
Retired List, Bengal Cavalry, to be General,
on the Retired List.

The undermentioned Lieutenant-Generals to
be Generals on the Unemployed Supernumerary
List:—

Sir Dighton Macnaghten Probyn, K.C.B.,
K.C.S.I., V.C., Bengal Cavalry.

Brooke Boyd, Bengal Infantry.

John Liptrott, Bengal Infantry.

Stephen Francis Macmullen, Bengal Cav-
alry.

William Vine, Madras Cavalry.

William George Owen, Madras Infantry.

Samuel Brougham Faddy, Bengal Infantry.

Richard Andrew Doria, Madras Infantry.

Gordon Caulfield, Bengal Infantry.

David Scott Dodgson, C.B., Bengal Infantry.

Alexander Crombie Silver, Madras Infantry.

John Penrose Coode, Madras Infantry.

Edward Dayot Watson, Bengal Infantry.

John William Schneider, C.B., Bombay
Infantry.

Douglas Hamilton, Madras Infantry.

David Brown, Madras Infantry.

Arthur Newbolt Rich, Madras Infantry.

Henry Augustus Adams, Bombay Infantry.

William Warden Anderson, Bombay Caval-
ry.

John Field, C.B., Bombay Infantry.

John Gustavus Halliday, Madras Infantry.

John Gordon, C.B., Bengal Infantry.

William Thomas Williams, Madras Infantry.

Francis Walker Drummond, Bengal Cavalry.

William Wilkinson Taylor, Bombay Infantry.

George Strangways, Bengal Infantry.

Frederick Charles Maisey, Bengal Infantry.

Henry Borlase Stevens, Bengal Infantry.

James Buchanan, Madras Cavalry.

William Henry Watts, Madras Infantry.

George Travis Radcliffe, Madras Cavalry.

PROMOTIONS.

No. 29.—The following promotions are made,
subject to Her Majesty's approval:—

To be Colonels in the Army.

6th January, 1889.

Lieutenant-Colonel Alexander James Donnelly
Hawes, Bengal S. C.

Lieutenant-Colonel Robert Mosely Bryce
Thomas, Bengal S. C.

Lieutenant-Colonel William John Pickance,
Madras S. C.

BENGAL STAFF CORPS.

To be Lieutenant-Colonels.

9th January, 1889.

Major Alfred Gaselee.

Major George Tomkyns Morris.

NATIVE ARMY.

No. 30.—2nd Bengal Cavalry—

In G. G. O. No. 902 of 1888, promoting
Ressaidar Mirzá Mustafá Beg and Jemadar
Gandá Singh, for "14th May, 1888," read "14th
June, 1888."

ORDNANCE DEPARTMENT.

No. 31.—Store-Sergeant George Bittles, to
be Sub-Conductor, on probation, with effect
from the 15th September, 1888, vice Sub-Con-
ductor Patrick Murphy, seconded.

E. H. H. COLLEN,

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 5th January, 1889.

No. 6.—Mr. O. Hærnle, Executive Engineer, 3rd grade, sub. *pro tem.*, Bengal, temporarily employed in Baluchistan, is granted special leave for one year, under the terms of Public Works Department No. 1940 G., dated 3rd October, 1887, with effect from the 28th December, 1888.

The 8th January, 1889.

No. 7.—Captain B. Scott, C.S.I., R.E., Executive Engineer, 3rd grade, State Railways, has been permitted to accept foreign service, with effect from 1st August, 1888.

The 9th January, 1889.

No. 8.—The services of Captain J. Burn-Murdoch, R.E., Executive Engineer, 3rd grade, State Railways, on his return from furlough, are placed at the disposal of the Government of Madras.

This cancels Public Works Department Notification, No. 364, dated 12th December, 1888.

No. 9.—Mr. S. G. Wood, Examiner of Accounts, attached to the Office of the Accountant-General, Public Works Department, is appointed Assistant Accountant-General, Public Works Department.

The 10th January, 1889.

No. 10.—Mr. W. H. Brand, Examiner of Public Works Accounts, Burma, is permitted to retire from the service of Government.

Mr. W. G. Bayly, Examiner of Accounts, attached to the Office of the Examiner of Accounts, North-Western Railway, is appointed

Examiner of Public Works Accounts, Burma, *vice* Mr. Brand.

No. 11.—Mr. A. G. Harrison, Deputy Examiner of Accounts, 1st grade, is promoted to Examiner, 4th class, 3rd grade, *temporary rank*, with effect from the 15th December, 1888.

No. 12.—Mr. J. B. Braddon, Examiner of Accounts, on return from privilege leave, is appointed Examiner of Public Works Accounts, Assam.

Mr. J. L. Macpherson, Examiner of Public Works Accounts, Assam, is transferred to the Office of the Examiner of Telegraph Accounts.

No. 13.—Mr. W. G. Gilchrist, Executive Engineer, 2nd grade, State Railways, has been granted furlough for one month by Her Majesty's Secretary of State for India, in extension of the furlough for ten months granted to him in Public Works Department Notification, No. 187, dated 14th June, 1888.

No. 14.—The services of Mr. C. J. Keene, class II of the Superior Revenue Establishment of State Railways, Traffic Department, are placed at the disposal of the Director-General of Railways.

TELEGRAPH.

The 11th January, 1889.

No. 15.—Mr. T. Blissett, Superintendent, class IV, 1st grade, Indian Telegraph Department, retired from the service with effect from the forenoon of the 3rd January, 1889.

R. C. B. PEMBERTON, *Colonel, R.E.,*
Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 3.}

CALCUTTA, SATURDAY, JANUARY 19, 1889.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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SUPPLEMENT No. 3.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENTS.

Calcutta, the 15th January, 1889.

No. 36.—The services of Major F. H. R. Drummond, 11th (Prince of Wales' Own) Bengal Lancers, are replaced at the disposal of the Military Department, with effect from the 10th instant.

JUDICIAL.

The 16th January, 1889.

No. 31.—Her Majesty has been pleased to appoint the Honourable Dr. Gooroo Das Banerjee to be a Judge of the High Court of Judicature at Fort William in Bengal.

The 17th January, 1889.

No. 51.—APPOINTMENT.—Colonel Sir O. B. C. St. John, K.C.S.I., R.E., Resident in Mysore and Chief Commissioner of Coorg, to be also Judicial Commissioner of Coorg, with effect from the 16th January, 1889.

ECCLESIASTICAL.

The 15th January, 1889.

No. 12.—The following alteration in the revised Ecclesiastical Rules, published with Home Department Notification, No. 103, dated the 20th June, 1885, is hereby notified for general information:—

In note (3) to Rule XIX, Part I, of the Rules, for "In the Bombay Presidency" substitute "In cemeteries under the charge of Chaplains belonging to the Bombay Presidency."

The 16th January, 1889.

No. 14.—The Reverend H. C. Spring, a Junior Chaplain on the Bengal Ecclesiastical Establishment, to be Senior Chaplain, with effect from the 29th December, 1888.

No. 16.—The Venerable W. H. Tribe, Archdeacon of Lahore, was on special duty with the Military Department for service with the Hazara Field Force, from the 27th October to the 5th November, 1888, inclusive.

No. 17.—The services of the Venerable W. H. Tribe, Archdeacon of Lahore, are replaced at the disposal of the Government of the Punjab, with effect from the date on which he reverted from duty with the Hazara Field Force.

EDUCATION.

The 18th January, 1889.

No. 37.—The Governor-General in Council is pleased to appoint the following gentlemen to be Fellows of the University of Calcutta:—

Deputy Surgeon-General A. H. Hilson, M.D.

W. King, Esq., B.A., D.Sc., F.G.S.

C. E. Buckland, Esq., B.A.

Shams-ul-Ulama Shaik Mahmud Jilani.

J. H. Apjohn, Esq., M.A., M.I.C.E.

G. W. Kuchler, Esq., B.A.

Babu Protap Chunder Mozumdar.

C. Little, Esq., M.A.

J. C. Bose, Esq., B.A., B.Sc.

Babu Srinath Dass.

Baboo Ashotosh Mukhopadhyaya, M.A., F.R.A.S., F.R.S.E.

Baboo Gonesh Chundra Chundra.

Maulavi Muhammad Abdur Rawuf.

A. P. MACDONNELL,

Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATIONS—FORESTS.

Calcutta, the 18th January, 1889.

No. 43 F.—The following appointments are made during the absence on furlough of Mr. W. R. Fisher, Conservator of Forests, 3rd grade, School Circle, North-Western Provinces and Oudh, and Director of the Forest School, Dehra Dún, or until further orders:—

Lieutenant-Colonel F. Bailey, R.E., Conservator, 2nd grade, Punjab—to be Conservator, 2nd grade, School Circle, North-Western Provinces and Oudh, and Director of the Forest School, Dehra Dún.

Mr. R. H. C. Whittall, Officiating Conservator, 3rd grade, Berar—to be Officiating Conservator, 3rd grade, Punjab.

Mr. E. P. Dansey, Officiating Deputy Conservator, 3rd grade, North-Western Provinces and Oudh, and Assistant Inspector-General of Forests and Superintendent of Working Plans—to be Officiating Conservator, 3rd grade, Berar.

PATENTS.

The 17th January, 1889.

No. 84 P.—Specifications of the under-mentioned inventions have been filed, under the provisions of Act V of 1888, in the Office of the Secretary to the Government of India in the Revenue and Agricultural Department. Copies have been sent to the Governments of Fort St. George and Bombay, and the Chief Commissioner of Burma. A copy of every specification is open to public inspection at all reasonable hours at the Office of the Secretary to the Government of India in the Revenue and Agricul-

tural Department at the Presidency, upon payment of a fee of one Rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying:—

No. 1 of 1888.—Edward Jacob Hill, of 6 Westminster Chambers in the City of Westminster, Engineer, for improvements in apparatus for coupling and uncoupling railway wagons.

No. 83 of 1888.—The Ducker Portable House Company, Limited, Merchants, of 31 Saint Swithins Lane, in the City of London, England, for improvements in portable building.

No. 123 of 1888.—The Vacuum Brake Company, Limited, of 32 Queen Victoria Street, in the City of London, England, for improvements in or applicable to vacuum brake mechanism.

No. 129 of 1888.—Sandford James Kilby, Superintendent of the Customs Preventive Service and Salt Department, Calcutta, for improved means for facilitating the hoisting, weighing and discharging of salt, coal, metals, grain, or any other articles.

No. 14 of 1888.—Frederic Hungerford Bowman, of Halifax, in the County of York, England, Cotton Spinner, for improvements in the manufacture of lace and other reticulated fabrics from silk, wool and other similar animal fibres.

E. C. BUCK,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William, the 17th January, 1889.

No. 90-G.—With reference to Foreign Department notification, No. 1353-G., dated the 16th July, 1888, Mr. J. Janni, Consul for Sweden and Norway at Bombay, has resumed charge of his office.

No. 93-G.—With reference to Foreign Department notification, No. 1090-G., dated the 7th June, 1888, Mr. W. G. Reddie, Consular Agent for the United States of America at Rangoon, resumed charge of his office on the 1st January, 1889.

No. 96-G.—Major D. W. K. Barr, Additional Political Agent of the 1st class, and Political Agent in Baghelkhand and Superintendent of the Rewah State, is appointed to be a Resident of the 2nd class and Resident at Gwalior, with effect from the 25th December, 1888, *vice* Colonel P. W. Bannerman, whose services have been replaced at the disposal of the Military Department.

Major D. Robertson, Political Agent of the 3rd class, and Officiating Political Agent of the 2nd class, is appointed to be an Additional Political Agent of the 1st class, and Political Agent in Baghelkhand and Superintendent of the Rewah State, with effect from the date of assuming charge, *vice* Major Barr.

No. 121-E.—The services of Mr. T. D. LaTouche, Deputy Superintendent, 2nd grade, Geological Survey of India, are replaced at the disposal of the Revenue and Agricultural Department, with effect from the 7th December, 1888.

No. 99-F.—The services of Mr. W. R. H. Merk, C.S.I., C.S., are replaced at the disposal of the Punjab Government, with effect from the forenoon of the 17th November, 1888.

The 18th January, 1889.

No. 212-I.—In exercise of the powers conferred by sections 4 and 5 of the Foreign Jurisdiction and Extradition Act, XXI of 1879, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to apply Act No. V of 1861 (*for the regulation of Police*) to the Cantonment of Secunderabad, subject to the following modifications, namely :—

Omit sections 2, 3, 5, 6, 11, 14, 15, 21, 46, and 47.

In section 1, omit the definitions of "Magistrate of the District" and "General Police District."

For section 4 substitute the following :—

"The administration and control of the police throughout the Cantonment of Secunderabad shall, subject to the superintendence of the Resident at Hyderabad and to the general control of the Governor-General of India in Council, be vested in a District Superintendent or an Assistant District Superintendent of Police, who shall from time to time be appointed by the Resident at Hyderabad and may be removed by the same authority."

In section 7, for the words "Inspector General, Deputy Inspector-General, Assistant Inspector-General and District Superintendents" substitute the words "District Superintendent or Assistant District Superintendent," and after the words "of this Act shall" insert the words "subject to the confirmation of the Cantonment Magistrate and," and after the words "who may" insert the words "subject to such confirmation and."

In section 8, for the words "Inspector-General or such other officer as the Inspector-General shall appoint" substitute the words "District Superintendent or Assistant District Superintendent of Police."

In section 9, for the words "or by some other officer authorised to grant such permission" substitute the words "or Assistant District Superintendent," and insert the same words after "District Superintendent" where these words again occur.

In sections 10, 12 and 45, for the words "Inspector-General," wherever they occur, read the words "District Superintendent or Assistant District Superintendent."

In section 13, omit the words "Inspector-General of Police or any Deputy Inspector-General or Assistant Inspector-General or for the," insert after the words "District Superintendent," wherever they occur, the words "or Assistant District Superintendent," and omit the words "Inspector-General, Deputy Inspector-General or Assistant Inspector-General or to the."

In section 16 for the words "district of such Magistrate" read "Cantonment of Secunderabad."

In section 17, for the words "place where such unlawful assembly, or riot, or disturbance of the peace has occurred or is apprehended" read "Cantonment of Secunderabad," and for

the word "neighbourhood" read "Cantonment."

In section 24, omit the last nine words which were repealed by Act X of 1882.

In section 30, after the words "District Superintendent," for the word "and" read "or."

In section 34, for the words "any town to which this section shall be specially extended by the Local Government," read "the Cantonment of Secunderabad after this section shall have been specially extended thereto under section 10 of the Cantonments Act, III of 1880, as applied to the Cantonment of Secunderabad."

In section 35, omit the portion of the section which was repealed by Act X of 1882.

In section 40, for the words "District Court of the district wherein the offender is convicted" substitute the words "Cantonment Magistrate's Court."

In section 42, for the first sentence thereof, read—

"Notice in writing of all actions and prosecutions against any person which may be lawfully brought for anything done or intended to be done under the provisions of this Act or under the general Police powers hereby given and of the cause thereof shall be given to the defendant or to the District Superintendent or Assistant District Superintendent of Police one month at least before the commencement of the action."

In section 45, for the words "such Local Government" read "him."

In the Form annexed to the Act, after the words and figures "Act V of 1861" insert the words "as applied to the Cantonment of Secunderabad."

For the words "General Police District," "Local Government" and "Magistrate of the District," wherever they occur, read the words "the Cantonment of Secunderabad," "the Resident at Hyderabad" and "Cantonment Magistrate of Secunderabad," respectively.

II. The notification of the Government of India in the Foreign Department, No. 33-J., dated the 25th April, 1878, applying Act No. V of 1861 (for the regulation of Police), to the Cantonment of Secunderabad, and so much of the notification of the Government of India, in the same Department, No. 70-I., dated the 7th January, 1884, as applies to the same cantonment section 9 (in a modified form) of the Cantonments Act, III of 1880, are hereby superseded.

W. J. CUNINGHAM,

Under-Secretary to the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

NOTIFICATIONS.

ACCOUNTS AND FINANCE.

Calcutta, the 18th January, 1889.

No. 385.—Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.

December 1888.

(Lakhs of Rupees.)

	IN DECEMBER		TO END OF DECEMBER		WHOLE YEAR.	
	1888-89.	1887-88.	1888-89.	1887-88.	Budget, 1888-89.	Actuals, Preliminary, 1887-88.
[For the explanation of these heads, see <i>Gazette of India</i> , dated 22nd December 1883, Part I, page 497.]						
Civil Revenue.						
Land Revenue (including Land Revenue due to Irrigation)	2,18	2,09	11,97	12,03	23,68	23,81
Opium	68	74	6,11	6,51	8,46	8,52
Salt	65	55	5,71	4,97	8,12	6,67
Stamps	32	32	2,88	2,85	3,85	3,88
Excise	37	36	3,43	3,30	4,61	4,53
Provincial Rates	35	31	1,84	1,85	3,01	3,08
Customs	8	8	84	80	1,37	1,35
Assessed Taxes	9	9	1,13	1,07	1,34	1,33
Forest (Madras and Bombay only)	3	4	24	26	46	43
Registration	3	2	25	23	31	31
Tributes from Native States	2	2	30	27	77	73
Other Civil Revenue	15	25	2,14	2,19	3,21	3,14
TOTAL CIVIL REVENUE DIRECTLY BROUGHT TO ACCOUNT :						
GROSS	4,95	4,87	37,14	36,33	59,19	57,78
Civil Expenditure.						
Interest on Ordinary Debt and that on Railways and Irrigation Works	— 15	— 17	— 3,20	— 2,82	— 4,15	— 3,85
Opium	— 2	— 2	— 2,41	— 2,18	— 2,55	— 2,43
Other Civil Expenditure	— 1,67	— 1,62	— 15,33	— 14,93	— 22,63	— 21,44
TOTAL CIVIL EXPENDITURE DIRECTLY BROUGHT TO ACCOUNT :						
GROSS	— 1,84	— 1,81	— 20,94	— 19,93	— 29,33	— 27,72
Extraordinary Receipts	...	...	...	...	...	...
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments.						
[The figures comprising Revenue, Expenditure, and Debt and Remittance transactions.]						
Post Office (Net : + Receipts more, — Receipts less, than issues)	— 4	— 2	+ 79	+ 64	+ 95	+ 75
Forest, Marine (Net as above)	...	— 1	+ 7	— 8	— 2	— 5
Guaranteed and Subsidized Railways (Net as above)	+ 38	+ 23	+ 3,19	+ 2,92	+ 3,73	+ 3,98
Do. Repayment of surplus profits, &c.	...	— 1	— 51	— 68	— 48	— 68
Military Receipts	+ 3	+ 9	+ 50	+ 71	+ 1,13	+ 1,02
Military Issues	— 1,15	— 1,18	— 10,45	— 10,97	— 14,50	— 14,84
Telegraph Receipts	+ 5	+ 6	+ 44	+ 43	— 4	— 8
Do. Issues	— 6	— 6	— 46	— 48		
Public Works Department—						
State Railways Receipts	+ 53	+ 56	+ 5,39	+ 4,77	— 2,26	+ 6,64
" " Issues	— 57	— 67	— 5,86	— 5,69		— 7,99
East Indian Railway Receipts	+ 35	+ 36	+ 2,84	+ 2,96	+ 2,77	+ 4,04
" " Issues	— 9	— 11	— 1,10	— 1,17		— 1,50
Ordinary Branches Receipts	+ 14	+ 14	+ 1,20	+ 1,08	— 5,80	+ 1,77
" " Issues	— 54	— 59	— 4,98	— 5,27		— 7,41
TOTAL NON-CIVIL DEPARTMENTS	— 97	— 1,21	— 8,94	— 10,83	— 14,52	— 14,35
Civil Debt and Remittance Transactions.						
Permanent Debt and Special Loans (Net : + Receipts more, — Receipts less, than payments)	— 3	...	+ 2,81	+ 5,50	+ 3,00	+ 5,50
Mint Certificates and Bullion Advances (Net as above)	— 5	— 27	— 8	— 16	— 5	— 9
Exchange on Remittance Accounts	— 52	— 49	— 4,26	— 4,38	— 5,33	— 6,09
Council Bills paid (including Telegraphic) at ₹10 per £	— 1,03	— 1,39	— 9,83	— 9,80	— 14,85	— 14,36
Other Debt heads (Net as above)	+ 2	+ 4	+ 10	+ 37	— 26	+ 2
TOTAL DEBT AND REMITTANCE TRANSACTIONS	— 1,61	— 2,11	— 11,26	— 8,47	— 17,49	— 15,02
GRAND TOTAL RECEIPTS AND ISSUES	+ 53	— 26	— 4,00	— 2,90	— 2,15	+ 69
Opening Cash Balance in Treasuries and Presidency Banks	9,35	10,56	13,88	13,20	13,73	13,19
Closing Cash Balance in Treasuries and Presidency Banks	9,88	10,30	9,88	10,30	11,58	13,88

ACCOUNTS AND FINANCE.SAVINGS BANKS.*The 18th January, 1889.***No. 367.**

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read—

Resolution by the Government of India, Department of Finance and Commerce, No. 1729, dated the 9th April 1888, prescribing revised rules for the guidance of depositors in Post Office Savings Banks.

According to the present Post Office Savings Bank rules, a depositor is allowed to deposit R500 yearly and R3,000 in all, exclusive of interest. These limits, which are much higher than the limits prescribed for Post Office Savings Banks in other countries, were adopted from the District Savings Bank rules, when the Post Office Banks were first established in 1882.

2. At that time persons in the interior of districts had little opportunity of placing their savings anywhere except in the Government Savings Banks, but of late years facilities for investing money in Government securities have been considerably extended. The minimum for Government Promissory Notes of the ordinary loans has been reduced to R100; Savings Bank depositors are now allowed to purchase and sell such notes through any Post Office Bank; and to remove the difficulty that might be felt by the poorer classes in providing for the safe custody of their Promissory Notes, it has been arranged that Post Office Banks should take charge of these securities and pay the interest regularly to the accounts of any depositors who may wish this to be done, so that without any trouble to themselves they are enabled to obtain a higher rate of interest than is paid on Savings Bank accounts. There is, therefore, no reason for maintaining the existing high limits for deposits, which are no longer necessary in India for the encouragement of thrift, the true object of a Post Office Savings Bank.

3. The Governor General in Council has, therefore, decided that, with effect from the 1st April 1889, the yearly limit for deposits shall be reduced from R500 to R200, and the limit for the whole amount of an account from R3,000 to R2,000, exclusive of interest. But in the case of all accounts in excess of R2,000 on that date, interest will still be paid under the present rule, that is, on all balances not in excess of R3,000. No further deposit, however, will be allowed to be made to the credit of any such account unless the total balance should fall below R2,000, after which the account will be limited to that sum exclusive of interest.

4. The Governor General in Council has further decided that, with effect from the 1st April 1889, the total amount of any account opened by a relative or guardian on behalf of a minor shall be limited to R1,000 exclusive of interest. In the case, however, of all accounts of this character in excess of R1,000 on that date, interest will continue to be paid on balances not in excess of R3,000, but no further deposit will be allowed to be made to the credit of any such account unless the total balance should fall below R1,000, after which the account will be limited to that sum exclusive of interest.

5. The necessary alterations in the existing Savings Bank rules to bring them into accordance with the present orders will be made hereafter.

6. These orders will also apply to Presidency Savings Banks, the rules for which will be similarly altered with effect from 1st April 1889.

ORDER.—Ordered, that this Resolution be communicated for information and guidance to the Director General of the Post Office of India and to the Comptroller and Auditor General for the issue of necessary orders to the Presidency Banks.

Ordered, also, that this Resolution be published in the *Gazette of India* for general information.

ACCOUNTS AND FINANCE.
PUBLIC DEBT.

The 18th January, 1889.

No. 382.—In pursuance of Rule 22 made by the Government of India under the Indian Securities Act of 1886, Section 14, and published in the *Gazette of India*, dated 7th January, 1888, page 6, the following list is hereby advertised of Securities lost or destroyed, in respect of which an order has been made for payment of interest pending the issue of a duplicate Security, or for the issue of such duplicate Security. All persons, other than the respective claimants named below, who have any claim upon these Securities, should communicate immediately with the Comptroller General, the Treasury, Calcutta.

Notice is hereby given that the Securities mentioned in the first division of the list (marked A) will be discharged at the General Treasury of Fort William on the 30th June 1889 with all interest due upon them, and that upon that date all further interest upon such Securities shall cease. Notice of discharge has already been given in respect of all Securities mentioned in the second division of the list (marked B).

N. B.—Under Section 13 of the above Act, Government will be discharged from all liability in respect of the original Securities in the first division (marked A) after the lapse of six years from (a) the several dates stated against them in the last column of the list, or (b) the last payment of interest on them, whichever date is the later.

A

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication of list in which the Security was first mentioned.
*059314 4% 1865	500	Samji Jadooji . . .	} 1st Nov. 1875	Frāmji Cowasji	Order No. 5826 D., dated 23-11-80 .	Jan. 19, 1889
*059315 " "	500	Ditto		Marker.		
*024219 " "	500	The new Bank of Bombay, Ltd.		Pana Lall Dass .	" 886 D., dated 24-10-84 .	Ditto
051063 4% 1842-43	100	The Oriental Bank Corporation.	Aug. 1, 1882	Bissen Dyal Hur	" 1068 D., dated 20-11-88 .	Ditto
A027480 Rd. 4% 1879	10,000	Harmookraj Fool Chand .	July 16, 1884	Dyal.	" 820 D., dated 25-9-88 .	Ditto
092215 4% 1842-43	500	The Bank of Bengal . .	Feb. 1, 1884	Lalla Bhola Nath .	" 1174 D., dated 10-12-88 .	Ditto
†021728 Rd. 4% 1879	700	Oriental Bank Corporation .	July 16, 1883	Dewan of Mysore .	" 1089 D., dated 23-11-88 .	Ditto
007874 4½% 1870	800	Henry Sevestre . . .	Jan. 15, 1872	Henry Sevestre .		Ditto

B

000078 3½% 1853-54	1,600	Mootoo Swamy Pillay .	Aug. 31, 1871	Mootoo Swamy Pillay.	Letter No. 4452, dated 6-10-74	Feb. 25, 1882
000589 " "	500	Controller of Military Accounts, Bengal.	Feb. 28, 1881	Moolraj . . .	Order No. 10, dated 5-2-87 .	Aug. 13, 1887
000478 " "	5,000	Shama Sundary .	Feb. 29, 1876	Shama Sundary .	" 13, dated 23-6-82 .	Aug. 12, 1882
65 4% 1832-33	3,400	J. A. Hawkins, Registrar, Sudder Dewany Adalat.	May 1, 1852	Ranee Chunder Cally Dabee, Executrix of Rajah Gunesh Chunder Roy.	Letter No. 1266, dated 26-5-74	Feb. 25, 1882
Ct. 4403 " "	6,500	The Registrar, Sudder Dewany Adalat.	May 1, 1872	Monee Brindo Dabee by her Attorney Jagendro Lall Mookerjee.	† " 5584, dated 15-12-75	Ditto
000936 " "	2,000	Hurish Chunder Ghuttuck .	Nov. 1, 1873	Hurish Chunder Ghuttuck.	" 1281, dated 28-5-77,	Ditto
Ct. 001565 " "	2,000	M. Amoorthingum . .	May 1, 1878	P. Rama Swamy Moodeliar.	} Order No. 12, dated 11-6-82 .	Aug. 12, 1882
Ct. 001566 " "	3,000	Ditto . . .	Ditto . . .	Ditto . . .		
Ct. 8339 " 1835-36	500	Kristo Mohun Mitter .	March 31, 1863	Madhub Chunder Chatterjee.	Letter No. 8194, dated 14-2-74	Feb. 25, 1882
005940 " "	2,800	Mootoo Swamy Pillay .	Sept. 30, 1871	Mootoo Swamy Pillay.	" 4452, dated 6-10-74	Ditto
10948 " "	500	James English . . .	March 31, 1868	Madho Mistry .	" 892, dated 16-5-76	Ditto
006592 " "	500	Hurish Chunder Ghuttuck .	March 31, 1877	Hurish Chunder Ghuttuck.	} " 1281, dated 28-5-77	Ditto
006296 " "	500	Ditto . . .	Sept. 30, 1873	Ditto . . .		
005783 " "	600	Nobokissory Dassee .	Sept. 30, 1872	Nobokissory Dassee .	" 2306, dated 27-7-77	Ditto
001262 " "	1,000	Sreenath Mookerjee .	March 31, 1871	Doyal Chand Seal .	" 4315, dated 5-10-77	Ditto
009710 " "	500	Rajnarain Chatterjee .	March 31, 1875	Rajnarain Chatterjee.	" 1510, dated 13-6-78	Ditto
008612 " "	1,000	Kadumbini Dabee . .	Sept. 30, 1874	Hura Koomar Gossain and Soorjee Kumar Gossain.	Order No. 3, dated 8-2-82 .	Aug. 12, 1882
011382 " "	1,000	Ditto . . .	Ditto . . .			
015719 " "	1,000	Bank of Bengal . . .	March 31, 1877	Heera Lall . . .	" 8, dated 3-3-82 .	Ditto
008595 " "	1,000	Prem Chand Bose . .	Sept. 30, 1870	Sham Chand Bose .	" 15, dated 7-7-82 .	Ditto
002614 " "	500	Nobin Chunder Paul .	Sept. 30, 1871	Rohoram Banerjee .	" 21, dated 30-10-82 .	Jan. 13, 1883
003254 " "	2,500	{ Nursu Babjee Saneh Way-	March 31, 1868	Mt. Umabai . . .	" 66, dated 6-9-84 .	Sept. 27, 1884
001285 " "		aker.				

* Interest is already being paid.

† Notice of discharge withdrawn by consent.

‡ Duplicate ordered to be issued at once as a special case.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication of list in which the Security was first mentioned.
13365 of 8059 4% 1835-36	4,000	Rajchunder Soor	March 31, 1879	Haridhona Soor and Srimoti Hari Dassi	Order No. 65, dated 28-8-84.	March 21, 1885
13367 of 8059 "	1,000	Ditto	Ditto	Ditto		
3981-14965 "	1,000	Rajah Indoo Bhusan Deb Roy.	March 31, 1861	Poorna Chunder Gangooli.		Jan. 13, 1883
014514 "	1,000	Mohima Chunder Mozumdar, Executor, Estate Opendro Chunder Mozumdar.	Sept. 30, 1880	Surendro Chunder Mozumdar, Executor, Estate Mohima Chunder Mozumdar.	" 24, dated 6-7-87	Jan. 28, 1888
007603 4% 1842-43	3,500	Mootoo Swamy Pillay	Aug. 1, 1871	Mootoo Swamy Pillay.	Letter No. 4452, dated 6-10-74	Feb. 25, 1882
016383 "	500	Balerustna Myaram	Aug. 1, 1870	Balerustna Myaram	" 7545, dated 22-3-76	Ditto
20822 "	500	Hurri Nath Mookerjee	Feb. 1, 1861	Behary Bhusan Mukerjee.	" 2893, dated 21-8-76	Ditto
21200 "	500	Ditto	Ditto	Ditto	" 3043, dated 29-8-76	Ditto
024259 "	1,000	Bholanath Mitter	Feb. 1, 1873	Bholanath Mitter	" 3625, dated 20-8-75	Ditto
024261 "	1,000	Ditto	Ditto	Ditto	" 6032, dated 9-2-77	Ditto
011852 "	1,000	Netye Churn Bysack	Ditto	Nabee Buksh Shekdar.	"	Ditto
029914 "	1,000	Tara Sundary Dabee	Aug. 1, 1874	Tara Sundary Dabee	"	Ditto
013697 "	500	Hurish Chunder Ghuttuck	Feb. 1, 1873	Hurish Chunder Ghuttuck.	"	Ditto
013698 "	500	Ditto	Ditto	Ditto	" 1281, dated 28-5-77	Ditto
013699 "	1,000	Ditto	Feb. 1, 1874	Ditto	"	Ditto
023259 "	1,000	Ditto	Aug. 1, 1873	Ditto	"	Ditto
014164 "	1,000	Ditto	Ditto	Ditto	"	Ditto
013431 "	500	Ditto	Feb. 1, 1873	Ditto	"	Ditto
014326 "	500	Ditto	Aug. 1, 1873	Ditto	"	Ditto
Ct. 14914 "	1,000	The Bank of Bengal	Aug. 1, 1871	Dyal Chand Seal	" 4315, dated 5-10-77	Ditto
18998 "	1,000	Pettumbur Dhur	Ditto	Ditto	" 6242, dated 3-11-79	Ditto
034182 "	1,000	Jevanjee Bomanjee, Har- musjee Pestonjee & Fuc- kerjee Lunjee.	Aug. 1, 1874	Hormusjee Peston- jee and Fuckerjee Lunjee.	" 7706, dated 31-12-79	Ditto
002540 "	1,000	Pearry Mohun Ghosamy	Aug. 1, 1866	Guru Churn Chuc- kerbutty.	" 2602, dated 20-6-80	Ditto
040876 "	5,000	Bepro Dass Dass	Aug. 1, 1877	Bepro Dass Dass	" 6592, dated 27-12-80	Ditto
075291 "	10,000	Penumatcha Seetarama- raga.	Ditto	Penumatcha Seeta- ramaraga Gara.	" 180, dated 3-6-81	Ditto
029160 "	4,000	Mothoora Nath Sircar	Feb. 1, 1878	Nilcunto Pall	" 30, dated 18-4-82	Aug. 12, 1882
056608 "	1,000	Oriental Bank Corporation	Ditto	Degumbery Dabee	"	Ditto
035874 "	1,000	Bank of Bengal	Feb. 1, 1877	Bhoobunesury Dabee	Order No. 3, dated 8-2-82	Ditto
019889 "	5,400	Kadumbini Dabee	Feb. 1, 1875	Huroo Kumar Gos- ain and Soorjee Kumar Gossain.	" 2, dated 8-2-82	Ditto
045164 "	1,000	Mungamur Lakshminarsoo and Mungamur Laksh- mamma.	Aug. 1, 1879	Mungamur Laksh- minarsoo and Mun- gamur Lakshmam- ma.	"	Ditto
047000 "	1,000	Mohesh Chunder Sen	Feb. 1, 1887	Mohesh Chunder Sen	" 32, dated 29-12-82	Jan. 13, 1883
047001 "	1,000	Ditto	Ditto	.....	"	Ditto
047002 "	1,000	Ditto	Ditto	.....	" 25, dated 30-10-82	Ditto
047003 "	1,000	Ditto	Ditto	.....	" 38, dated 6-4-83	Sept. 15, 1883
000248 "	1,000	{ Executive Commissariat Officer, Kusowlee.	Feb. 1, 1866	Jowala Persaud	" 40, dated 26-4-83	Ditto
Ct. 19682 "	800	Audit Chunder Addy	Aug. 1, 1880	Gopal Chunder Ghose.	" 47, dated 10-8-83	May 3, 1884
039090 "	500	The Bank of Bengal	Feb. 1, 1879	Mrs. S. J. Stuart	" 48, dated 28-8-83	Ditto
039487 "	500	S. T. Moysey	Ditto	Ditto	" 52, dated 13-9-83	Ditto
089923 "	500	Collector of Allahabad	Aug. 1, 1879	Subadar Boghaul Sing.	" 85, dated 17-9-85	Jan. 30, 1886
038637 "	500	Bank of Bengal	Ditto	Ditto	" 83, dated 11-9-85	Ditto
052900 "	5,000	E. D. I. Ezra	Feb. 1, 1878	Indromoni Dasee, Administratrix, Estate Gunga Na- rain Sircar.	" 60, dated 2-4-84	Sept. 27, 1884
056251 "	5,000	Chartered Mercantile Bank	Ditto	Ditto	" 81, dated 15-7-85	Jan. 30, 1886
001129 "	1,000	Ram Rutten Bose	Aug. 1, 1874	Drohomoyee Dabee	" 67, dated 24-10-84	Mar. 21, 1885
Ct. 18461 "	500	Secretary and Treasurer, Bank of Bengal.	Aug. 1, 1872	Nolini Nath Mitter	" 12, dated 28-2-87	Aug. 13, 1887
082943 "	1,000	Nobo Gopal Mitter	Feb. 1, 1882	Sreemutty Durga- money Dassee.	" 13, dated 19-3-87	Ditto
088401 "	1,000	Bank of Bengal	Aug. 1, 1881	Goshy Churn Dass, care of Dwarka Nath Dutt, Attor- ney-at-law, 3, Hastings Street.	"	Ditto
089468 "	1,000	Ditto	Ditto	Ditto	" 81, dated 15-7-85	Jan. 30, 1886
067609 "	500	Ditto	Ditto	Ditto	" 67, dated 24-10-84	Mar. 21, 1885
089582 "	4,000	Debnath Sreemany	Feb. 1, 1881	Sreeram Chunder Ghosal.	" 12, dated 28-2-87	Aug. 13, 1887
Ct. 19146 "	500	Chundi Pershad Dinonath	Aug. 1, 1869	Bhola Nath, son of Makhun Lall.	" 13, dated 19-3-87	Ditto
050117 "	500	Oriental Bank Corporation	Feb. 1, 1880	Durga Monee Dabee	" 19, dated 18-6-87	Ditto
051414 "	1,000	Burjorjee Framjee & Co.	Feb. 1, 1878	Administrator Gene- ral, Bengal.	" 70, dated 17-12-84	Mar. 21, 1885
090752 "	1,500	Gopal Chunder Sreemany	Aug. 1, 1881	Burn & Co.	" 23, dated 5-7-87	Jan. 28, 1883
086068 "	500	Ditto	Feb. 1, 1879	C. G. D'Souza	" 24, dated 6-7-87	Ditto
135234 "	1,000	Parus Das	Feb. 1, 1885	Bhanjan Lal	"	Ditto
078500 "	2,000	Mohima Chunder Mozum- dar, Executor, Estate Opendra Chunder Mozum- dar.	Aug. 1, 1880	Surendro Chunder Mozumdar, Exe- cutor, Estate Mohima Chunder Mozumdar.	"	Ditto

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication of list in which the Security was first mentioned.
	R					
142763 4 ² / ₅ 1842-43	1,000	Bank of Bengal	Feb. 1, 1885	Rholanath Banerjee	Order No. 28, dated 15-12-87	January. 28, 1888
103833 " "	1,000	Prossonno Coomar Mitter	Ditto	Upendro Kissen Mitter and Bepin Behari Mitter, Administrators, Estate P. C. Mitter.	" 30, dated 15-12-87	Ditto
090867 " "	500	Bank of Bengal	Aug. 1, 1879	Netto Moyee Dassee, Administratrix, Estate Aukhoy Coomar Mullick.	" 31, dated 15-12-87	Ditto
035982 " 1854-55	1,800	Mungamur Lakshminarsoo and Mungamur Lakshamma.	June 30, 1879	Mungamur Lakshminarsoo and Mungamur Lakshamma.	" 2, dated 8-2-82	Aug. 12, 1882
Ct. 401 " "	1,000	Gopal Chunder Seal & Co.	Dec. 31, 1862	Madhub Chunder Chatterjee.	Letter No. 8194, dated 14-2-74	Feb. 25, 1882
10299—17252,	1,000	Administrator General, Bengal.	June 30, 1868	Sreemutty Bama Sundary Dabee.	Order No. 24, dated 30-10-82	Jan. 13, 1883
018972 " "	4,600	Mungamur Nursimharaw	June 30, 1878	Mungamur Nursimharaw.	" 28, dated 24-11-82	Ditto
014423 " "	1,000	Hurish Chunder Ghuttuck.	Dec. 31, 1873	Hurish Chunder Ghuttuck.	} Letter No. 1281, dated 28-5-77	Feb. 25, 1882
024588 " "	1,000	Ditto	Ditto	Ditto		Ditto
43985 " "	1,000	Petumber Dhur	June 30, 1871	Doyal Chand Seal	" 4315, dated 5-10-77	Ditto
021160 " "	500	Khetter Gopal Sen	June 30, 1873	Khetter Gopal Sen.	" 7533, dated 1-2-79	Ditto
034705 " "	1,000	J. H. Belchambers, W. L. Wenger, J. S. Sykes, and R. Williamson.	June 30, 1878	Survivors of the holders.	" 965, dated 8-3-82	Ditto
25289 " "	2,000	Mootoo Swamy Pillay	June 30, 1871	Mootoo Swamy Pillay.	" 4452, dated 6-10-74	Ditto
019182 " "	500	Prem Chand Bose	Dec. 31, 1870	Sham Chand Bose	Order No. 15, dated 7-7-82	Aug. 12, 1882
011859 " "	500	Bhojokisto Mullick & Sons	June 30, 1877	Bhojokisto Mullick & Sons.	" 44, dated 31-7-83	May 3, 1884
42809 " "	600	A. M. Sutherland	June 30, 1879	C. J. Vencata Soobiah.	} " 56, dated 22-2-84	Ditto
022431 " "	900	Bank of Madras	Ditto	Ditto		Ditto
019741 " "	2,500	Ditto	Ditto	Ditto	" 6, dated 23-9-86	Mar. 5, 1887
034039 " "	2,000	Pandit Ambicka Proshad	June 30, 1883	Pundit Ambicka Proshad.	" 25, dated 5-10-87	Jan. 28, 1888
33693 " "	1,000	Abdul Rahman	Dec. 31, 1855	Mussumnat Ameeran, Administratrix, Estate Abdul Rahman.		
012572 " "	500	Gundappa Row	June 30, 1875	Gundappa Row	} Letter No. 6594, dated 27-12-80	Ditto
012559 " "	500	Ditto	Ditto	Ditto		
012560 " "	1,000	Ditto	Ditto	Ditto		
012561 " "	1,000	Ditto	Ditto	Ditto		
012562 " "	1,000	Ditto	Ditto	Ditto		
012563 " "	1,000	Ditto	Ditto	Ditto		
012564 " "	1,000	Ditto	Ditto	Ditto		
012565 " "	1,000	Ditto	Ditto	Ditto		
012566 " "	1,000	Ditto	Ditto	Ditto		
012567 " "	1,000	Ditto	Ditto	Ditto		
012568 " "	1,000	Ditto	Ditto	Ditto		
012569 " "	1,000	Ditto	Ditto	Ditto		
012570 " "	2,500	Ditto	Ditto	Ditto		
012571 " "	1,500	Ditto	Ditto	Ditto		
086119 " 1865	500	Troylucko Mohinee Dassee	Nov. 1, 1877	Troylucko Mohinee Dassee.	" 1173, dated 16-6-82	Aug. 12, 1882
2766 " "	500	Modhoo Soodun Bose	May 1, 1867	Saroda Churn Bose	" 3849, dated 9-9-74	Feb. 25, 1882
045261 " "	1,000	The Bank of Bengal	Nov. 1, 1873	Byramjee Harmusjee.	" 1529, dated 16-6-76	Ditto
003330 " "	2,000	Netye Churn Bysack	Nov. 1, 1872	Nabee Buksh Shekdar.	" 3625, dated 20-9-76	Ditto
1305 " "	500	Tulsey Das Mullick	May 1, 1873	Wooma Churn Chuckerbutty.	" 6427, dated 3-3-77	Ditto
017194 " "	500	Hurish Chunder Ghuttuck	Ditto	Hurish Chunder Ghuttuck.	" 1281, dated 28-5-77	Ditto
052804 " "	500	Gopal Chunder Sreemany	Ditto	Ram Gopal Pal and Deno Nath Ruckhit.	} " 4877, dated 8-11-77	Ditto
055837 " "	500	Bijraj Jagam	Ditto	Ram Gopal Pal and Deno Nath Ruckhit.		Ditto
028408 " "	500	Khetter Gopal Sen	Nov. 1, 1873	Khetter Gopal Sen	" 7533, dated 1-2-79	Ditto
037506 " "	500	The Bank of Bengal	Nov. 1, 1875	Comul Churn Endro	" 9058, dated 20-3-79	Ditto
038264 " "	500	Gopal Chunder Sreemany	May 1, 1876	Sreemutty Brojocoomary Dassee.	Order No. 87, dated 10-12-85	Jan. 30, 1886
082310 " "	3,000	Joggon Mohini Dabee	Ditto	Joggon Mohini Dabee.	Letter No. 4439, dated 16-8-79	Feb. 25, 1882
060464 " "	500	The National Bank of India, Limited.	Nov. 1, 1874	Octavius Steel	} " 7196, dated 10-12-79	Ditto
059217 " "	900	Ditto	Ditto	Ditto		
060053 " "	600	Ditto	Ditto	Ditto	} Order No. 81, dated 15-7-85	Jan. 30, 1886
064391 " "	1,000	Ram Chunder Seal	Nov. 1, 1880	Sreeram Chunder Ghosal.		
073233 " "	2,000	Modhobun Dass Dwarka Dass.	May 1, 1881	Kasee Dayee	" 82, dated 10-8-85	Ditto
085045 " "	5,000	Dr. Charles, J. Jackson and William M. Souter.	May 1, 1877	Sreeram Chunder Pal.	Letter No. 4055, dated 21-8-80	Feb. 25, 1882
087736 " "	5,000	Modhobun Dass Dwarka Dass.	Ditto	Jadob Chunder Pal	" 4053, dated "	Ditto
112316 " "	500	Ramjeebun Ghose	Nov. 1, 1880	R. C. Gunning	} Order No. 86, dated 12-11-85	Jan. 30, 1886
089663 " "	500	Debnath Sreemany	Ditto	Ditto		

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication of list in which the Security was first mentioned.
	R					
002175 4% 1865	2,000	Brojo Nath Mullick and others, Executors of Turuck Nath Mullick.	May 1, 1876	Sheik Nazir Mundlo and Sheik Syed Mundlo.	Letter No. ⁶⁵⁹⁰ _D , dated 27-12-80	Feb. 25, 1882
036859 " "	1,000	E. E. J. Tweedie	Nov. 1, 1875	Prosono Coomar Bose.	" 9007, dated 30-3-81	Ditto
066583 " "	1,300	The Administrator General, Bengal.	Nov. 1, 1877	The Deputy Commr. of Delhi, Admr. of G. D. E. Dorris.	" 5734, dated 19-11-80	Ditto
063409 " "	5,000	Dheer Chand Pal	Ditto	Dheer Chand Pal	" ¹⁸³ _D , dated 3-6-81	Ditto
063410 " "	5,000	Ditto	Ditto	Ditto		
063411 " "	2,000	Ditto	Ditto	Ditto		
063412 " "	500	Ditto	Ditto	Ditto		
063413 " "	500	Ditto	Ditto	Ditto		
063618 " "	1,500	Ditto	Ditto	Ditto		
066944 " "	500	Bisouath Bakchee	May 1, 1878	Prosono Coomar Bakchee.	" ⁴⁵⁴ _D , dated 29-8-81	Ditto
093935 " "	500	J. H. Belchambers, W. L. Wenger, J. S. Sykes, and R. Williamson.	Ditto	Survivors of the holders.	" ⁹⁶⁵ _D , dated 8-3-82	Ditto
099215 " "	1,000	Baroda Prasad Mookerjee and another.	May 1, 1879	Ishan Chunder Bose	Order No. 7, dated 11-2-82	Aug. 12, 1882
107595 " "	500	Ditto	Ditto	Ditto		
095796 " "	1,000	Bank of Bengal	May 1, 1877	Hera Lall		
090048 " "	500	Luchmeechand Radhakisen	May 1, 1879	Soobol Chunder Sen	" 8, dated 3-3-82	Ditto
075629 " "	500	Gopal Chunder Sreemany	Nov. 1, 1875	Nilmoni Ghose	" 11, dated 31-3-82	Ditto
032266 " "	1,000	Mohesh Chunder Sen	Nov. 1, 1876	Mohesh Chunder Sen.	" 26, dated 30-10-82	Jan. 13, 1883
032267 " "	1,000	Ditto	Ditto	Ditto	" 32, dated 29-12-82	Ditto
032268 " "	1,000	Ditto	Ditto	Ditto		
032269 " "	1,000	Ditto	Ditto	Ditto		
038522 " "	1,000	The Chartered Mercantile Bank of India, London and China.	Nov. 1, 1871	Omrilo Coomari Dasi.		
037713 " "	500	Petrocchino Brothers	Ditto	Ditto		
115472 " "	500	Helen T. Schumacher	Nov. 1, 1879	Helen T. Schumacher.	" 4, dated 29-5-86	Aug. 21, 1886
115473 " "	500	Ditto	Ditto	Ditto	" 16, dated 8-8-82	Jan. 13, 1883
115474 " "	500	Ditto	Ditto	Ditto		
5256 " "	500	E. E. Petrocchino & Co.	May 1, 1868	S. Bama Soondery Dabee.		
000208 " "	500	Kartick Chunder Bural	Ditto	Ditto		
078693 " "	500	National Bank of India, Ltd.	May 1, 1880	Ram Coomar Choo-ramoney.	" 24, dated 30-10-82	Ditto
037871 " "	500	Doyal Chand Sahoye	May 1, 1873	Brijendro Coomar Sen.	" 20, dated 13-10-82	Ditto
048219 " "	500	Mooltan Chund	May 1, 1876	Chunno Lal	" 30, dated 9-12-82	Ditto
050218 " "	500	Deb Nath Sreemany	May 1, 1880	Kudumbini Dassi	" 31, dated 29-12-82	Ditto
102595 " "	500	Ramjeebun Ghose	May 1, 1878	Chundi Churn Sen	" 33, dated 29-12-82	Ditto
106893 " "	1,000	National Bank of India	Ditto	Golal Chund Heerjee Kottra.	" 3, dated 28-4-86	Aug. 21, 1886
106894 " "	1,000	Ditto	Ditto	Ditto	" 39, dated 26-4-83	Sept. 15, 1883
106895 " "	1,000	Ditto	Ditto	Ditto		
106896 " "	1,000	Ditto	Ditto	Ditto		
106688 " "	1,000	Ditto	Ditto	Ditto		
106683 " "	1,000	Bank of Madras	Nov. 1, 1879	Cunchi Jugurlapooddy Vencata Soobia		
106686 " "	1,000	Ditto	Ditto	Ditto	" 56, dated 22-2-84	May 3, 1884
036554 " "	2,000	Ditto	Ditto	Ditto		
067785 " "	2,000	Ditto	Ditto	Ditto	" 66, dated 6-9-84	Sept. 27, 1884
001015-000088	2,000	Nursu Babji Sanch Wayaker	May 1, 1868	Musomut Amabai		
053583 " "	500	Nobo Coomar Acharji	Nov. 1, 1877	Lakhan Chunder Acharji, care of Bama Churn Roy, East Indian Railway Agent's Office, Calcutta.		
142787 " "	1,000	Bisto Das Ghose	Nov. 1, 1881	Sreemutty Adya Suckty Dassee and Debendro Nath Ghose.	" 21, dated 27-6-87	Mar. 21, 1885
114368 " "	500	Jogo Mohun Lahiri	Nov. 1, 1882	Jogo Mohun Lahiri	" 72, dated 19-1-85	Sept. 5, 1885
119716 " "	500	Ditto	Ditto	Ditto		
089755 " "	1,000	Deb Nath Sreemany	Ditto	Ditto		
123866 " "	500	Jogo Mohun Lahiri	Ditto	Bhobo Sundari		
150377 " "	1,000	Ditto	Ditto	Dabee.		
150385 " "	500	Ditto	Ditto	Ditto		
150386 " "	1,000	Ditto	Ditto	Ditto	" 73, dated 21-1-85	Ditto
026520 " "	1,100	J. L. Buxbury	May 1, 1878	Pir Ali Behelilji		
063874 " "	2,000	Pundit Kishen Lall	May 1, 1877	Pundit Kishen Lall	" 76, dated 24-1-85	Ditto
161053 " "	1,000	Comptroller General	Nov. 1, 1882	Panna Lall	" 7, dated 16-10-86	Mar. 5, 1885
161054 " "	1,000	Ditto	Ditto	Ditto		
096652 " "	1,000	Oriental Bank Corporation	Nov. 1, 1877	Manager, National Bank of India, Limited, Madras.	" 8, dated 28-10-86	Ditto
134064 " "	500	The Controller of Military Accounts, Bengal.	May 1, 1881	Moolraj	" 10, dated 5-2-87	Aug. 13, 1887
103146 " "	500	Luchmee Chand Radha Kisen.	Nov. 1, 1877	Administrator General, Bengal.	" 13, dated 19-3-87	Ditto
105488 " "	500	Deb Nath Sreemany	Nov. 1, 1878	Ditto		
163257 " "	500	Kanye Lall Sein	Nov. 1, 1882	Bunkoo Lall Dhur		
108437 " "	1,000	National Bank of India, Ltd.	May 1, 1878	P. Namasevovam	" 17, dated 26-4-87	Ditto
110825 " "	2,000	P. Namasevovam Modeliar	Ditto	Modeliar.	" 18, dated 22-4-87	Aug. 13, 1887
				Ditto		

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication of list in which the Security was first mentioned.
091402 4% 1865	500	Deb Nath Sreemany . . .	Nov. 1, 1880	Burn & Co. . .	Order No. 19, dated 13-6-87 .	Aug. 13, 1887
142785 " "	500	Bistu Das Ghose . . .	Nov. 1, 1881	Sreemutty Adya Suckty Dassee and Debendra Nath Ghose. Ditto . . .	" 22, dated 27-6-87 .	Ditto
142786 " "	500	Ditto . . .	Ditto . . .	Bhanjan Lal . . .	" 23, dated 5-7-87 .	Jan. 28, 1888
205064 " "	2,000	Issur Das and Banarasi Das .	Nov. 1, 1884	Surendra Chunder Mozumdar, Executor, Estate Opendro Chunder Mozumdar. Ditto . . .	" 24, dated 6-7-87 .	Ditto
104201 " "	500	Mohima Chunder Mozumdar, Executor, Estate Opendro Chunder Mozumdar. Ditto . . .	Nov. 1, 1880	Surendra Chunder Mozumdar, Executor, Estate Mohima Chunder Mozumdar. Ditto . . .	" 24, dated 6-7-87 .	Ditto
104234 " "	500	Ditto . . .	Ditto . . .	Sreeram Chunder Ghosal .	" 81, dated 15-7-85 .	Jan. 30, 1886
A012497R, 1879	4,000	Sreeram Chunder Ghosal .	Jan. 16, 1881	Ditto . . .	" 68, dated 14-11-84	Mar. 21, 1885
012498 " "	2,000	Ditto . . .	Ditto . . .	Sanata Churn Mitter. . .	Letter No. 6265, dated 22-2-87	Feb. 25, 1885
A002748 " "	500	Bank of Bengal . . .	July 16, 1881	Khetter Nath Moostophi and Chundergatty Moostophi. . .	" 1281, dated 28-5-77	Ditto
004614 " "	800	The Chartered Mercantile Bank of India, London and China. . .	Jan. 16, 1872	Hurish Chunder Ghuttuck. . .	" 2305, dated 27-7-77	Ditto
004407 " "	500	Hurish Chunder Ghuttuck .	Jan. 16, 1874	Beethal Pershad . . .	" 4876, dated 8-11-77	Ditto
004534 " "	1,000	Ditto . . .	July 16, 1873	Mooktamoni Dabee . . .	" 1529, dated 13-6-78	Ditto
023973 " "	5,000	Beethal Pershad . . .	Ditto . . .	Denonath Gangooly . . .	" 1663, dated 26-5-80	Ditto
007068 " "	500	Mooktamoni Dabee . . .	Jan. 16, 1872	Mooktamoni Dabee . . .	" 2471, dated 27-7-80	Ditto
013984 " "	500	Denonath Gangooly . . .	Ditto . . .	Pundit Sheo Churn . . .	" 4979, dated 29-9-80	Ditto
032999 " "	1,000	Mooktamoni Dabee . . .	Ditto . . .	Kadumbini Dabee . . .	" 701 D, dated 21-11-81	Ditto
034511 " "	500	Ditto . . .	Ditto . . .	Merwanjee Franjee Moodi and Jarbai. . .	Order No. 1, dated 8-2-82 .	Ditto
012607 " "	1,000	Pundit Sheo Churn . . .	Ditto . . .	Ditto . . .	" 9, dated 2-3-82 .	Ditto
054501 " "	1,100	Ramtarak Mookerji . . .	July 16, 1877	Ditto . . .	" 23, dated 30-10-82	Jan. 13, 1883
027398 " "	1,000	Nowrojee Bazonjee Fuckerjee. . .	Jan. 16, 1877	Ditto . . .	" 23, dated " .	Ditto
024163 " "	1,000	Dhunjeebhoy Nanobhoy .	Ditto . . .	Ditto . . .	" 32, dated 29-12-82	Ditto
028833 " "	1,000	J. W. Chisholm . . .	Ditto . . .	Ditto . . .	" 32, dated " .	Ditto
028834 " "	1,000	Ditto . . .	Ditto . . .	Ditto . . .	" 40, dated 26-4-83	Sept. 15, 1883
041272 " "	1,000	C. M. H. Day . . .	Jan. 16, 1875	Ditto . . .	" 41, dated 16-5-83	Ditto
005172 " "	1,000	Bhoobun Mohinee Dassee .	Jan. 16, 1877	Vullub Dass Heera Chund. . .	" 42, dated 12-6-83	Ditto
008776 " "	500	Bunsi Lal Abeerchand . . .	July 16, 1874	Bhoobun Mohinee Dassee. . .	" 16, dated 8-8-82 .	Jan. 13, 1883
043475 " "	4,000	Jose Francisco de'Piedade Pereira. . .	Jan. 16, 1872	P. Durgachellum Moodellier. . .	" 49, dated 14-9-83	May 3, 1884
034522 " "	500	Pundit Harshahye and his wife Roopuanti. . .	Jan. 16, 1874	Jose Andre Pereira . . .	" 53, dated 19-10-83	Ditto
034523 " "	500	Pundit Harshahye and his wife Roopuanti. . .	Jan. 16, 1874	Pundit Harshahye and his wife Roopuanti. . .	" 54, dated 19-10-83	Ditto
005235 " "	500	Rajkisto Banerjee . . .	July 16, 1874	Omesh Chunder Banerji . . .	" 56, dated 22-2-84	Ditto
027710 " "	1,000	Mohesh Chunder Sen . . .	Jan. 16, 1877	Mohesh Chunder Sen . . .	" 71, dated 8-1-85 .	Sept. 5, 1885
027711 " "	1,000	Ditto . . .	Ditto . . .	Ditto . . .	" 19, dated 13-6-87	Aug. 13, 1887
049515 " "	500	S. T. Moysey . . .	Jan. 16, 1879	Mrs. S. J. Stewart . . .	" 88, dated 14-1-86	Aug. 21, 1886
067055 " "	3,000	Bhawanji Khosal Chand .	July 16, 1876	Dabidas Pranjan Dass. . .	" 24, dated 6-7-87 .	Jan. 28, 1886
061360 " "	500	J. Alamalamena . . .	Jan. 16, 1878	Mysore Steenivasa Rao. . .	" 24, dated 6-7-87 .	Jan. 28, 1886
065878 " "	500	Bank of Bengal . . .	Jan. 16, 1880	Helen T. Schumacher. . .	" 24, dated 6-7-87 .	Jan. 28, 1886
A 011498 " "	5,000	Ram Lal Buddree Dass . . .	Jan. 16, 1881	Registrar, High Court, Allahabad. . .	" 24, dated 6-7-87 .	Jan. 28, 1886
A 006468 " "	500	Seeta Nath Mytee . . .	July 16, 1879	Seeta Nath Mytee . . .	" 24, dated 6-7-87 .	Jan. 28, 1886
059007 " "	500	Dr. John Meane . . .	Jan. 16, 1879	Dr. John Meane . . .	" 24, dated 6-7-87 .	Jan. 28, 1886
059008 " "	500	Ditto . . .	Ditto . . .	Ditto . . .	" 24, dated 6-7-87 .	Jan. 28, 1886
059009 " "	1,300	Ditto . . .	Ditto . . .	Ditto . . .	" 24, dated 6-7-87 .	Jan. 28, 1886
029091 " "	600	Bank of Madras . . .	July 16, 1879	C. J. Vencata Sobbiah. . .	" 24, dated 6-7-87 .	Jan. 28, 1886
064279 " "	2,000	Dorabji Dassabhai . . .	Jan. 16, 1881	Darabjee Dassabhai . . .	" 24, dated 6-7-87 .	Jan. 28, 1886
007588 " "	1,000	J. E. Sherlock . . .	July 16, 1880	Burn & Co. . .	" 24, dated 6-7-87 .	Jan. 28, 1886
009719 4 1/2% 1870	500	Major R. Monks . . .	Jan. 15, 1881	Major R. Monks . . .	" 24, dated 6-7-87 .	Jan. 28, 1886
011450 " "	2,500	Mohima Chunder Mozumdar, Executor, Estate Opendro Chunder Mozumdar. . .	July 15, 1850	Surendro Chunder Mozumdar, Executor, Estate Mohima Chunder Mozumdar. . .	" 24, dated 6-7-87 .	Jan. 28, 1886
009706 " "	3,500	Ditto . . .	Ditto . . .	Ditto . . .	" 24, dated 6-7-87 .	Jan. 28, 1886
011458 " "	500	Ditto . . .	Ditto . . .	Ditto . . .	" 24, dated 6-7-87 .	Jan. 28, 1886
011459 " "	500	Ditto . . .	Ditto . . .	Ditto . . .	" 24, dated 6-7-87 .	Jan. 28, 1886
036894 " 1872	500	Pandurang Gopal Pandhe Gurjar. . .	Jan. 16, 1878	Ditto . . .	" 24, dated 6-7-87 .	Jan. 28, 1886
036895 " "	1,000	Ditto . . .	Ditto . . .	Ditto . . .	" 24, dated 6-7-87 .	Jan. 28, 1886
036896 " "	1,000	Ditto . . .	Ditto . . .	Ditto . . .	" 24, dated 6-7-87 .	Jan. 28, 1886
006943 " "	500	Major R. Monks . . .	Jan. 16, 1881	Major R. Monks . . .	" 24, dated 6-7-87 .	Jan. 28, 1886
063502 " "	1,000	Mohima Chunder Mozumdar, Executor, Estate Opendro Chunder Mozumdar. . .	July 16, 1880	Surendro Chunder Mozumdar, Executor, Estate Mohima Chunder Mozumdar. . .	" 24, dated 6-7-87 .	Jan. 28, 1886
055431 " "	500	Executive Commissariat Officer, Sealkote. . .	Jan. 16, 1876	Bhogoon Dass . . .	" 29, dated 15-12-87	Jan. 28, 1888
Non-transferable Treasury Note.						
000062 5% 1872	500	Gopika Bai, Manager of Mandir Vital Rookhmai of Ramtek. . .	March 16, 1883	Gopika Bai, Manager of Mandir Vital Rookhmai of Ramtek. . .	" 11, dated 5-2-87 .	Aug. 13, 1887

Minerals and Earth-oil.

31. (1) Save as otherwise expressly provided by the terms of any grant made or continued by or on behalf of the British Government, the right to all precious stones, mines, minerals, coal and earth-oil shall be deemed to belong to the Government, and the Government shall have all powers necessary for the proper enjoyment of its right thereto.

(2) Whenever in the exercise of any such right of the Government the rights of any person are infringed by the occupation or disturbance of the surface of any land, the Government shall pay, or cause to be paid, to that person compensation for the infringement.

(3) The compensation shall be determined as nearly as may be in accordance with the provisions of the Upper Burma Land-acquisition Regulation, IX of 1886.

Fisheries.

32. (1) In this and the following sections of this Regulation—

- Fisheries.
- (a) "fishery" means any collection of water, running or still, which is itself of a permanent nature or is connected with some waters of a permanent nature, and in which fish or turtle may be found;
 - (b) "to fish" includes to catch turtle or collect their eggs; and
 - (c) "fixed engine" means any fixed implement for catching or for facilitating the catching of fish, and includes a net secured by anchors or otherwise temporarily fixed to the soil.

(2) Every fishery shall be deemed to belong to the Government, and no right to fish in any fishery shall be deemed to have been acquired by the public or by any person, either before or after the commencement of this Regulation, except under this section or the rules thereunder.

(3) Subject to such rules and to such conditions and restrictions as the Financial Commissioner with the previous sanction of the Local Government may prescribe in this behalf, the Collector of any district may dispose of the right to fish in any fishery situate within his district, or specially placed under his charge by the Financial Commissioner, either by granting to any person a lease of the exclusive right to fish in such fishery or by granting to any number of persons licenses to use nets, traps or other implements for fishing therein.

(4) All such leases and licenses granted before, and in force at, the commencement of this Regulation shall be deemed to have been granted under sub-section (3).

(5) Except where a lease has been granted of the exclusive right to fish in a fishery, any person may without a license fish in the fishery by angling therein with a rod and line only.

(6) The Local Government may declare, with respect to any fishery, that it shall cease to be a fishery for the purposes of this section, and may at any time cancel any such declaration.

(7) The Financial Commissioner may make rules for all or any of the following purposes, namely:—

- (a) for the survey and demarcation of the limits of fisheries;
- (b) for determining in which of the modes mentioned in sub-section (3) the right to fish in any fishery is to be disposed of;
- (c) for regulating the conditions on which, and the procedure by which, fisheries may be opened to the public or leases may be granted of the exclusive right to fish in fisheries;
- (d) for fixing the rates at which, and the conditions on which, licenses to use nets, traps or other implements for fishing in fisheries may be granted;
- (e) for settling the conditions on which permission to erect, place, maintain or use obstructions and fixed engines in fisheries or waters connected therewith may be granted;
- (f) for making and maintaining free gaps in weirs; and
- (g) generally, for carrying out the purposes of this section.

(8) If any person fishes in any fishery without having a right to fish therein, he shall be punished, for a first offence, with imprisonment for a term which may extend to one month, or with fine which may extend to fifty rupees, or with both, and, for a subsequent offence, with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

Salt.

33. (1) In this section the word "saltpetre" and the expression "manufacture of salt" have the same meanings, respectively, as in the Indian Salt Act, 1882, and in this and the following sections of this Regulation the word "salt" includes saltpetre. XII of 1882.

(2) The Financial Commissioner may make rules—

- (a) for granting licenses for the manufacture of salt; and
 - (b) for compounding with the holder of such a license for the payment by him of an annual sum assessed upon the plant employed by him, in lieu of the duty which would be payable by him on the salt manufactured with the aid of such plant.
- (3) If any person, without such a license for the time being in force,—
- (a) engages in the manufacture of salt,
 - (b) owns works for the manufacture of salt, or
 - (c) stores salt exceeding such quantity as the Financial Commissioner, by notification in the Burma Gazette, prescribes in this behalf,

he shall be punished with fine which may extend to two hundred rupees, and with a further fine which may extend to twenty rupees for every day after a first conviction under this sub-section

during which he continues such manufacture or storage; and

(4) All salt in respect of which a conviction under the last foregoing sub-section has taken place, and all materials and implements used for the purpose of the manufacture of such salt, shall be liable to confiscation by order of the convicting Magistrate.

Irrigation-works.

34. (1) A water-rate shall be payable in respect of all lands irrigated from channels, tanks and other irrigation-works controlled and wholly or partially maintained by the State.

(2) The Financial Commissioner may make rules for determining the amount of the water-rate to be paid in any district, tract or place, and, in the absence of such rules, water-rate shall continue to be levied in such manner as has heretofore been customary.

(3) The Local Government, whenever it appears to be necessary in the public interests, may, upon such terms, if any, as to compensation as it deems just, assume the control and undertake in whole or in part the maintenance of any irrigation-work, and shall thereupon be entitled to levy a water-rate on all land irrigated from the work.

35. (1) Tolls shall be payable in respect of all boats and other vessels navigating irrigation-channels which are controlled and wholly or partially maintained by the State.

(2) The Financial Commissioner may make rules for determining the rates at which such tolls are to be payable in any district, tract or place and for regulating the navigation of such channels.

(3) In the absence of rules determining under sub-section (2) the rates at which tolls are to be payable, tolls shall continue to be levied in such manner as has heretofore been customary.

36. (1) With respect to every irrigation-work in each district, whether the work has hitherto been maintained by the Government or not, the Collector shall ascertain and record, in such form and in such detail as the Financial Commissioner may direct,—

- (a) the nature of the work and of all embankments, channels, weirs and other works subsidiary thereto;
- (b) the lands irrigable from the work;
- (c) the water-rate, if any, chargeable on the lands irrigable from the work;
- (d) the customs relating to the raising of funds for the maintenance and repair of the work and the liabilities of villages or persons jointly or severally to contribute to those funds;
- (e) the obligations resting on villages or persons jointly or severally to labour or provide labourers or render any service in connection with the maintenance or repair of the work; and
- (f) the privileges or exemptions enjoyed by the villages or persons on whom the liabilities and obligations referred to in clauses (d) and (e) rest.

(2) The Financial Commissioner may make rules for the enforcement of all or any of the customs, liabilities and obligations so recorded.

(3) The Collector may at any time, by a proceeding in writing under his hand, correct the record made under this section.

CHAPTER IV.

COLLECTION OF REVENUE.

37. In the following sections of this Regulation :—

Definitions of "revenue" and "moveable property".

- (1) "revenue" includes—
 - (a) thathameda-tax;
 - (b) rent and land-revenue payable in respect of State and other lands;
 - (c) revenue payable on account of precious stones, mines, minerals, coal, earth-oil, fisheries, salt and ferries;
 - (d) water-rate in respect of irrigation from channels, tanks or other irrigation-works controlled and wholly or partially maintained by the State, and tolls in respect of navigation in irrigation-channels so controlled and maintained;
 - (e) excise in respect of spirit, fermented liquor, intoxicating drugs and opium; and
 - (f) every other sum payable to the Government in accordance with law, contract or local usage: and
- (2) "moveable property" includes standing timber, growing crops and grass, and fixed engines in fisheries or waters connected therewith.

38. (1) The Financial Commissioner may make rules determining the number and amount of the instalments by which, the person to whom, and the time, place and manner at and in which, any revenue is to be paid.

(2) Until rules are made under sub-section (1), revenue shall be paid by the instalments, to the persons, at the times and places and in the manner by which, to whom and at and in which it was payable immediately before the commencement of this Regulation.

(3) Any revenue not paid as required by rules under sub-section (1) or by sub-section (2) is an arrear, and the person from whom it is primarily due, as well as the surety, if any, for the payment thereof by that person, is a defaulter.

39. The revenue for the time being payable in respect of any land shall be the first charge upon the rents, profits and produce of the land, and, except with the written consent of the Collector, such rents, profits or produce shall not be liable to be taken in execution of a decree or order of any Court until the revenue chargeable thereon, and any arrear of revenue due in respect of the land, have been paid.

40. Subject to the other provisions of this Chapter, a statement of account certified by a Collector or Assistant Collector shall be conclusive proof of the existence of an arrear, of its amount and of the person who is the defaulter.

41. (1) An arrear may be recovered by any one or more of the following processes, namely:—
Process for recovery of arrear.

- (a) by service on the defaulter of a notice requiring him to pay the arrear at a time and place, and to a person, specified in the notice;
- (b) by attachment and sale of any moveable property belonging to the defaulter except, if he is an agriculturist, his implements of husbandry and seed-grain and the cattle actually employed by him in agriculture and, if he is an artisan, his tools;
- (c) by the arrest of the defaulter and his imprisonment in the civil jail for a period not exceeding one month;
- (d) by attachment and sale of any immoveable property belonging to the defaulter.

(2) The processes described in sub-section (1) may be used either separately or simultaneously.

42. (1) When any immoveable property is sold under this Chapter for the recovery of an arrear due in respect thereof, the following consequences shall ensue unless a Revenue-officer empowered in this behalf has otherwise directed, namely:—
Effect of sale on incumbrances.

- (a) all leases, liens and other incumbrances on the property shall be extinguished, and
 - (b) all grants or contracts previously made by any person other than the purchaser in respect of the property shall become void as against the purchaser.
- (2) When any immoveable property is brought to sale under this Chapter for the recovery of any other sum than an arrear due in respect thereof, the interests of the defaulter alone therein, as those interests existed immediately before the attachment of the property, shall be sold.

43. (1) When proceedings are taken under this Chapter for the recovery of an arrear, the person against whom they are taken may, if he denies that the arrear or any part thereof is due, pay the same under protest made at the time of payment and signed by him or his agent, and institute a suit in any Civil Court having jurisdiction, as regards the value of the suit, at the head-quarters of the district in which the arrear is alleged to have accrued, for the recovery of the amount which he denies to be due.
Remedy to person denying that arrear is due.

(2) In a suit instituted under sub-section (1) the plaintiff may, notwithstanding anything in section 40, give evidence with respect to his liability for the payment of the alleged arrear.

44. (1) The Financial Commissioner may make rules consistent with this Regulation—
Rules for the purposes of this Chapter.

- (a) for determining the officers or classes of officers by whom any of the processes described in section 41 may be enforced;

(b) for regulating the procedure to be followed in enforcing any of those processes;

(c) prescribing fees for the service or execution of any of those processes;

(d) for determining the commission, if any, to be allowed to persons appointed in accordance with any rule under section 38, sub-section (1), to receive payment of any revenue and, where the commission is to be paid to more persons than one, the manner in which it is to be divided among them; and,

(e) generally, for the guidance of all persons in matters connected with the enforcement of this Chapter.

(2) Any fee leviable in pursuance of any rule under clause (c) of sub-section (1) shall be recoverable as part of the arrear in respect of which the process was issued.

45. (1) When a sale of any property under this Chapter for the recovery of an arrear has become absolute, the proceeds thereof shall be applied, in the first place, to the payment of the arrear and, in the second place, to the payment of any other arrear, or of any sum recoverable as an arrear under this Chapter, which may be due to the Government from the defaulter.
Disposal of proceeds of sales.

(2) Any balance of the proceeds of the sale which may remain after satisfaction of the claims of the Government under sub-section (1) shall, subject to the directions of any Court with respect to the application thereof, be paid to the defaulter.

46. Except on behalf of the Government, no Revenue-officer, or person employed in a Revenue-office, shall purchase or bid for, either in person or by agent, in his own name or in that of another, or jointly or in shares with others, any property which any Revenue-officer in the district in which he is employed has ordered to be sold for the recovery of an arrear of revenue.
Prohibition of Revenue-officers bidding at sales for recovery of revenue.

47. Where, under any enactment for the time being in force, any sum is recoverable as an arrear of revenue, or as an arrear of land-revenue, it shall be recoverable as an arrear under this Chapter.
Recovery under this Regulation of other demands than revenue.

48. All revenue collected before the commencement of this Regulation shall be deemed to have been collected in accordance with law.
Validation of past proceedings.

CHAPTER V.

SUPPLEMENTAL PROVISIONS.

49. The Local Government may, with the previous sanction of the Governor-General in Council, make rules with respect to the establishments to be maintained for the service and execution of processes issued by Revenue-officers and Civil and Criminal Courts
Rules as to process-serving establishments.

and may declare rules so made to be in supersession of any rules made under the Court-fees Act, 1870, or other enactment for the time being in force.

50. The Financial Commissioner may, in addition to the other rules which may be made by him under this Regulation, make rules consistent with this Regulation and any other enactment for the time being in force—

- General power of Financial Commissioner to make rules.
- (a) prescribing the fees to be charged for the service and execution of processes issued by Revenue-officers otherwise than for the recovery of arrears of revenue, and the mode in which those fees are to be collected;
 - (b) regulating the travelling and other expenses of witnesses;
 - (c) regulating other costs in proceedings before Revenue-officers and providing for the realisation of costs in such proceedings as if they were arrears of revenue;
 - (d) regulating the procedure in cases where persons are entitled to inspect records of Revenue-offices or records or papers in the custody of headmen or other village-officers or to obtain copies of the same, and prescribing the fees payable for searches and copies;
 - (e) prescribing forms for such books, entries, statistics and accounts as the Financial Commissioner thinks necessary to be kept, made or compiled in Revenue-offices, or submitted to any authority;
 - (f) declaring what shall be the language of any of those offices and determining in what cases persons practising in those offices shall be permitted to address the presiding officers thereof in English; and,
 - (g) generally, for carrying out the purposes of this Regulation.

51. (1) The power to make any rules under this Regulation is subject to the control of the Governor-General in Council, and to the condition of the rules being made after previous publication.

(2) Rules made by the Financial Commissioner under this Regulation shall not take effect until they have been sanctioned by the Local Government.

(3) Any power conferred by this Regulation on the Financial Commissioner to make rules, and the power of the Local Government to sanction them, may be exercised at any time after the passing of this Regulation, but a rule so made shall not take effect until this Regulation has come into force.

(4) The authority making any rule under this Regulation may attach to the breach thereof, in addition to any other consequences which may ensue from such breach, such punishment, not exceeding imprisonment for one month, or fine extending to two hundred rupees, or both, as may seem to such authority, having regard to the object of the rule, to be appropriate.

52. All powers conferred by this Regulation on the Financial Commissioner may be exercised from time to time as occasion requires.

Powers exercisable by Financial Commissioner from time to time.

53. Except as otherwise provided by this Regulation—

Exclusion of jurisdiction of Civil Courts in matters within the jurisdiction of Revenue-officers.

(1) a Civil Court shall not have jurisdiction in any matter which the Local Government or a Revenue-officer is empowered by or under this Regulation to dispose of, or take cognizance of the manner in which the Local Government or any Revenue-officer exercises any powers vested in it or him by or under this Regulation; and in particular—

(2) a Civil Court shall not exercise jurisdiction over any of the following matters, which shall be cognizable exclusively by Revenue-officers, namely:—

- (i) any question as to the limits of any State land;
- (ii) any claim to the ownership or possession of any State land, or to hold such land rent-free or at a favourable rent or rate of rent, or to establish any lien upon, or other interest in, such land or the rents, profits or produce thereof;
- (iii) any claim to compel the performance of any duties imposed by or under this Regulation or any other enactment for the time being in force on any Revenue-officer as such;
- (iv) any claim to the office of headman or other village-officer, or in respect of any injury caused by exclusion from such office, or to compel the performance of the duties or a division of the emoluments thereof;
- (v) the preparation of a record-of-rights or periodical edition of such a record;
- (vi) the correction of any entry in a record-of-rights or periodical edition of such a record or in a register of mutations;
- (vii) the amount of rent to be paid in respect of any State land, or the amount of land-revenue to be assessed on any other land under this Regulation;
- (viii) the amount of, or the liability of any person to pay, any other revenue recoverable under this Regulation;
- (ix) any claim connected with, or arising out of, any right in an irrigation-work, or any charge in respect of land irrigated from such a work, or any matter which the Collector is bound to ascertain and record under section 36;
- (x) any claim to a right to fish, or connected with, or arising out of, the demarcation or disposal of any fishery;
- (xi) any claim to hold free of revenue any land, fishery or natural products of land or water;
- (xii) any claim connected with, or arising out of, the collection of revenue, or the enforcement of any process for the

- recovery of an arrear of revenue or any sum recoverable as such an arrear ;
- (xiii) any claim to set aside, on any ground other than fraud, a sale for the recovery of an arrear of revenue or any sum recoverable as such an arrear ;
- (xiv) the amount of, or the liability of any person to pay, any fees, costs or other charges imposed under this Regulation.

No. 15.—The following Statute is published for general information :

ARMY (ANNUAL) ACT, 1889.

[52 VICT., CAP. 3.]

An Act to provide, during twelve months, for the Discipline and Regulation of the Army.

[11th April, 1889.]

WHEREAS the raising or keeping of a standing army within the United Kingdom of Great Britain and Ireland in time of peace, unless it be with the consent of Parliament, is against law :

And whereas it is adjudged necessary by Her Majesty and this present Parliament that a body of forces should be continued for the safety of the United Kingdom and the defence of the possessions of Her Majesty's Crown, and that the whole number of such forces should consist of one hundred and fifty-two thousand two hundred and eighty-two men, including those to be employed at the depôts in the United Kingdom of Great Britain and Ireland for the training of recruits for service at home and abroad, but exclusive of the numbers actually serving within Her Majesty's Indian possessions :

And whereas it is also judged necessary for the safety of the United Kingdom, and the defence of the possessions of this realm, that a body of Royal Marine forces should be employed in Her Majesty's fleet and naval service, under the direction of the Lord High Admiral of the United Kingdom, or the Commissioners for executing the office of Lord High Admiral aforesaid :

And whereas the said marine forces may frequently be quartered or be on shore, or sent to do duty or be on board transport ships or vessels, merchant ships or vessels, or other ships or vessels, or they may be under other circumstances in which they will not be subject to the laws relating to the government of Her Majesty's forces by sea :

And whereas no man can be forejudged of life or limb, or subjected in time of peace to any kind of punishment within this realm by martial law, or in any other manner than by the judgment of his peers and according to the known and established laws of this realm ; yet nevertheless it being requisite, for the retaining all the before-mentioned forces, and other persons subject to military law, in their duty, that an exact discipline be observed, and that persons belonging to the said forces who mutiny or stir up sedition, or desert Her Majesty's service, or are guilty of crimes and offences to the prejudice of good order and military discipline, be brought to a more exemplary and speedy punishment than the usual forms of the law will allow :

And whereas the Army Act, 1881, will expire in the year one thousand eight hundred and eighty-nine on the following days :

- (a) In the United Kingdom, the Channel Islands and the Isle of Man, on the thirtieth day of April ; and
- (b) Elsewhere in Europe, inclusive of Malta, also in the West Indies and America, on the thirty-first day of July ; and
- (c) Elsewhere, whether within or without Her Majesty's dominions, on the thirty-first day of December :

Be it therefore enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

1. This Act may be cited as the **Army Short title. (Annual) Act, 1889.**

2. (1) The Army Act, 1881, shall be and ^{44 & 45 Vict., c. 58.} remain in force during the periods hereinafter mentioned, and no longer, unless otherwise provided by Parliament ; that is to say,—

- (a) Within the United Kingdom, the Channel Islands and the Isle of Man, from the thirtieth day of April one thousand eight hundred and eighty-nine to the thirtieth day of April one thousand eight hundred and ninety, both inclusive ; and
- (b) Elsewhere in Europe, inclusive of Malta, also in the West Indies and America, from the thirty-first day of July one thousand eight hundred and eighty-nine to the thirty-first day of July one thousand eight hundred and ninety, both inclusive ; and
- (c) Elsewhere, whether within or without Her Majesty's dominions, from the thirty-first day of December one thousand eight hundred and eighty-nine to the thirty-first day of December one thousand eight hundred and ninety, both inclusive ;

and the day from which the Army Act, 1881, is continued in any place by this Act is in relation to that place referred to in this Act as the commencement of this Act.

(2) The Army Act, 1881, while in force shall apply to persons subject to military law, whether within or without Her Majesty's dominions.

(3) A person subject to military law shall not be exempted from the provisions of the Army Act, 1881, by reason only that the number of the forces for the time being in the service of Her Majesty, exclusive of the marine forces, is either greater or less than the number hereinbefore mentioned.

3. There shall be paid to the keeper of a victualling house for the accommodation provided by him in pursuance of the Army Act, 1881, the prices specified in the schedule to this Act.

Amendments of Army Act, 1881.

4. Whereas by section one hundred and thirty-five of the Army Act, 1881, provision is made for a difference between the treatment of prisoners convicted of breaches of discipline and the treatment of prisoners convicted of offences of an immoral, dishonest, shameful or criminal character, and it is expedient to make provision for treating persons sentenced to be discharged from the service with ignominy in the same manner as the latter class of those prisoners: Be it therefore enacted that, in the said section, after the words "criminal character" shall be added the words "or sentenced to be discharged from the service with ignominy".

5. Whereas doubts have arisen as to the effect of certain provisions of section ninety-one of the Army Act, 1881, and it is expedient to remove those doubts; Be it therefore enacted as follows:

(1) In sub-section three of the said section, for the words "and shall be subject accordingly to the provisions of that section" shall be substituted the words "and the like proceedings shall be taken thereon as on an order under that section."

(2) In sub-section four of the same section, for the words "section eighty-five of the Act of the session of the twentieth and twenty-first years of the reign of Her present Majesty, chapter seventy-one, intituled 'An Act for the regulation of the care and treatment of lunatics, and for the provision, maintenance and regulation of lunatic asylums in Scotland,' and shall be subject accordingly to the provisions of that section," shall be substituted the words "section fifteen of the Act of the session of the twenty-fifth and twenty-sixth years of the reign of Her present Majesty, chapter fifty-four, intituled 'An Act to make further provision respecting lunacy in Scotland,' and the like proceedings shall be taken thereon as on an order under that section."

(3) In sub-section five of the said section, for the word "soldier" shall be substituted the word "lunatic".

6. Whereas by section one hundred and forty-six of the Army Act, 1881, it is enacted as follows:

"A person who is commissioned and in full pay as an officer in Her Majesty's regular forces shall not be capable of being nominated or elected to be sheriff of any county, borough or other place, or to be mayor or alderman of, or to hold any office in, any municipal corporation in any city, borough or place in the United Kingdom";

And it is expedient that this section should apply to all commissioned officers in Her Majesty's regular forces whilst on the active list, although not on full pay: Be it therefore enacted that, in that section, for the words "A person who is commissioned and in full pay as an officer in Her Majesty's regular forces" shall be substituted the words "An officer of the regular forces on the active list within the meaning of any Royal Warrant for regulating the pay and promotion of the regular forces."

7. After section one hundred and seventy-four of the Army Act, 1881, the following section shall be inserted and numbered 174A:

Notwithstanding anything in the Act of the twenty-fifth year of the reign of His Majesty King George the Second, chapter thirty-six, intituled "An Act for the better preventing theft and robberies and for regulating places of public entertainment and punishing persons keeping disorderly houses," or in the Act of the session held in the sixth and seventh years of Her Majesty, chapter sixty-eight, intituled "An Act for regulating theatres," where a recreation room is managed or conducted under the authority of a Secretary of State or the Admiralty, it may be used for public dancing, music or other public entertainment of the like kind or for the public performance of stage plays, without any licence in pursuance of those Acts, or either of them.

SCHEDULE.

Accommodation to be provided.	Maximum Price.
Lodging and attendance for soldier where hot meal furnished.	Twopence half-penny per night.
Hot meal as specified in Part I. of the Second Schedule to the Army Act, 1881.	One shilling and one penny half-penny each.
Where no hot meal furnished, lodging and attendance, and candles, vinegar, salt and the use of fire, and the necessary utensils for dressing and eating his meat.	Fourpence per day.
Ten pounds of oats, twelve pounds of hay and eight pounds of straw per day for each horse.	One shilling and ninepence per day.
Lodging and attendance for officer	Two shillings per night.

NOTE.—An officer shall pay for his food.

S. HARVEY JAMES,

Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Simla, the 13th June, 1889.

No. 1055.—The Governor-General in Council has been pleased, in accordance with the rules issued under section 6 of the Statute 33 Vict., Cap. 3, to confirm Maulvi Hashmatulla in the office of Assistant Magistrate and Collector to which he was nominated by the Government of the North-Western Provinces and Oudh.

MEDICAL.

The 12th June, 1889.

No. 332.—The services of Surgeon-Major E. A. Birch are placed at the disposal of the Government of Bengal.

No. 334.—Surgeon-Major A. Crombie, M.D., officiating Surgeon Superintendent of the Presidency General Hospital, Calcutta, is confirmed in that appointment.

The 13th June, 1889.

No. 339.—The services of Surgeon W. G. Thorold, I.M.S., officiating Medical Officer, 31st Bengal Infantry, are temporarily placed at the disposal of the Government of the North-Western Provinces and Oudh.

The 14th June, 1889.

No. 341.—The services of Surgeon-Major J. Moran, M.D., I.M.D., which by Notification No. 270, dated 22nd May, 1888, were placed temporarily at the disposal of the Government of the North-Western Provinces and Oudh, are hereby placed permanently at the disposal of that Government, with effect from the 30th April, 1889.

No. 344.—The Governor-General in Council hereby notifies that Honorary Assistant Surgeons to His Excellency the Viceroy and Governor-General will for the future be appointed for a term of five years from date of appointment.

JAILS.

The 12th June, 1889.

No. 388.—In exercise of the power conferred by section 22 of the Reformatory Schools Act, V. of 1876, the Governor-General in Council is pleased to make the following rule for regulating the periods for which Courts and Magistrates in the territories administered by the Governor of Bombay in Council may send youthful offenders to Reformatory schools in the said territories:

No boy shall be sent to a Reformatory school, if under ten years of age, for a less period than seven years; if over ten years of age, for a less period than five years, unless he shall sooner attain the age of eighteen years.

POLICE.

The 11th June, 1889.

No. 367.—The services of Captain A. E. Jones, 23rd Pioneers, are placed at the disposal of the Chief Commissioner of Burma for employment as officiating Commandant of the Mandalay Military Police Battalion.

ECCLESIASTICAL.

The 13th June, 1889.

No. 203.—ADDENDA AND CORRIGENDA.—The following additions and corrections in the revised Ecclesiastical Rules promulgated by Home Department Notification No. 103, dated the 20th June, 1885, are published for information:

Rule XVIII., Part I.—Substitute for the last fourteen words of the rule the words “unless the fee required by Rule I. of Part II. (as interpreted in the Government of India’s Memorandum No. 3-129, dated the 17th May, 1886, Home Department, Ecclesiastical) has been paid.”

Rule XIX., Part I.—Cancel the first twelve words of note (3) as amended by Home

Department Notification No. 12 of 15th January, 1889, and add at the end of the note:

“The foregoing rules shall apply mutatis mutandis to railings round graves, which shall not be constructed until the requisite sum has been paid to cover the cost of repairs.”

Cancel *Rule VI., Part II.*, and substitute as follows:

“The chaplain or other officer in charge of a cemetery may appoint an official mason, who may be granted a monopoly of the whole or any portion of the masonry work beneath the surface within the cemetery, subject to such conditions as may be agreed upon at the time of making the appointment; and may, subject to the same conditions, discharge him at his discretion. When an official mason has been appointed, he shall be responsible for the collection and payment to the chaplain or other officer as aforesaid of the requisite fees in respect of all work executed by him. Fees in respect of work in the cemetery not executed by an official mason must be paid in advance.”

A. P. MACDONNELL,
Secretary to the Government of India.

REVENUE AND AGRICULTURAL DEPARTMENT.

NOTIFICATIONS.

PATENTS.

Simla, the 7th June, 1889.

No. 1089-P.—Specifications of the undermentioned inventions have been filed, under the provisions of Act V. of 1888, in the Office of the Secretary to the Government of India in the Revenue and Agricultural Department. Copies have been sent to the Governments of Fort St. George and Bombay and the Chief Commissioner of Burma. A copy of every specification is open to public inspection at all reasonable hours at the Office of the Secretary to the Government of India in the Revenue and Agricultural Department at the Presidency, upon payment of a fee of one rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying.—

No. 17 of 1888.—Cornelius Curtin Sullivan, of Roorkee, in the North-West Provinces of India, Head Master of the Thomason Civil Engineering College, for a new machine for raising water, earth, and other substances.

No. 109 of 1888.—Sorabji Muncherji Rutnagar, Carder and Spinner, at present unemployed, residing at Grant Road, Bombay, India, for improvements in Tower Bolts.

No. 128 of 1888.—Arthur Wellesley Robinson, District Carriage Superintendent, East Indian Railway, Allahabad, for noiseless tyres of wheels for hand platform trucks and other vehicles.

No. 35 of 1889.—James Lionel Connor, of the Bengal Nagpur Railway, Nagpur, in the Central Provinces of British India, for a perfect sight rule for plane table surveying.

No. 50 of 1889.—Charles Dixon Aria, of 175, Piccadilly, London, England, Lamp Manufacturer, for improvements in oil lamps.

No. 71 of 1889.—George Rose, of 3, Avenue Place, Springburn, Glasgow, Scotland, Engineer, for improvements in lamps for burning mineral or other oil.

No. 83 of 1889.—George Bakewell Dewhurst, of the firm of Messieurs G. and R. Dewhurst, of Great Marlborough Street, Manchester, County of Lancaster, England, Manufacturers and Merchants, for improvements in apparatus for marking folded piece goods with trade marks and other marks and devices, and for printing and colouring such marks and devices at a single operation, part of the said improvements being applicable to the rollers used in ordinary Calico printing.

No. 109 of 1889.—James Ezekiel Emerson, and Thomas Midgley, both residing at Beaver Falls, in the County of Beaver, and State of Pennsylvania, one of the United States of America, Manufacturers, for improvements in the manufacture of wire belts and hose.

No. 1090-P.—Specifications of the undermentioned inventions have been filed, under the provisions of Act XV. of 1859, in the Office of the Secretary to the Government of India in the Revenue and Agricultural Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every specification is open to public inspection at all reasonable hours at the Office of the Secretary to the Government of India in the Revenue and Agricultural Department at the Presidency, upon payment of a fee of one rupee. A certified copy of any specification will be given to any person requiring the same on payment of the expense of copying.—

No. 187 of 1887.—James Robertson, of 95, Colmore Row, Birmingham, in the County of Warwick, England, Engineer, for improvements in and relating to couplings and joints for metallic tubes or pipes, and in appliances therefor.

No. 248 of 1887.—James A. N. Martin, of London, England, and Dugald M. Lumsden, of Tezpor, Assam, for a tea drying apparatus, to be called the "Borelli drying stove."

No. 15 of 1888.—Ambrose Shere Massey, Engineer and Proprietor of the Napier Works, Madras, for the construction of Cupola or Furnace for melting or smelting iron and other metals.

No. 59 of 1888.—Francis Mary Prigeut, A.M., Jhansi, Bundelkhund, East India, Roman Catholic Chaplain, for making ice without using mechanical power; and for distillation of any fluid previously freed from permanent gaseous matter; and concentration of any solution by continuous automatic vaporisation in vacuo.

No. 90 of 1888.—C. K. Subba Rao, Second Assistant Professor, Madras College of Agriculture, residing in Saidapet, for a water-raising inclined plane.

No. 153 of 1888.—George Anderson Whyte, Engineer, residing at Upper Poozoondoung, Rangoon, Burma, and Robert Mutter, Miller, residing at Upper Poozoondoung, Rangoon, Burma, for an improved process of polishing rice and other grain.

E. C. BUCK,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Simla, the 10th June, 1889.

No. 1014-G.—The services of Lieutenant-Colonel R. G. E. Dalrymple are replaced at the disposal of the Military Department, with effect from the date on which he may relinquish charge of office as Cantonment Magistrate at Nowgong.

No. 1017-G.—Lieutenant A. S. Rooke, Wing Officer, 2nd Battalion, 5th Goorkha Regiment, Punjab Frontier Force, is appointed to be Cantonment Magistrate at Nowgong, with effect from the date of assuming charge, *vice* Lieutenant-Colonel R. G. E. Dalrymple, whose services have been replaced at the disposal of the Military Department.

The 12th June, 1889.

No. 1021-G.—The services of Lieutenant C. C. Leveson-Gower are replaced, permanently, at the disposal of the Military Department, with effect from the 16th February, 1889, the date on which he was struck off the strength of the Bhopal Battalion.

No. 1024-G.—Major A. C. Talbot, C.I.E., Political Agent of the 1st Class, is reappointed to be an Additional Political Agent of the 1st Class and Political Agent in Bikanir, with effect from the 24th May, 1889.

No. 2353-I.—Lieutenant C. Lennock, of the 1st Battalion, the Suffolk Regiment, is vested with the powers of a Magistrate of the 3rd Class, as described in sections 32 and 33 of the Code of Criminal Procedure, to be exercised within the limits of the Sipri Cantonment, with effect from the 8th May, 1889.

No. 2355-I.—In exercise of the powers conferred by section 28 of Act III. of 1880, as extended to the Sipri Cantonment, and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to invest Lieutenant C. Lennock, of the 1st Battalion, the Suffolk Regiment, with power to try breaches of any rules or regulations made under section 25 of the said Act, within the limits of the Sipri Cantonment, with effect from the 8th May, 1889.

The 13th June, 1889.

No. 1033-G.—Surgeon-Major J. H. Newman, M.D., Civil Surgeon of Ajmere, and Medical Officer of the Merwara Battalion, is appointed to officiate as Residency Surgeon at Abu, and as Superintendent-General of Dispensaries and Vaccination in Rajputana, with effect from the 8th May, 1889, and during the absence on furlough of Brigade-Surgeon L. D. Spencer, M.D., or until further orders.